19 1-55-56 **File No.** ARE 88

Rehabilitation Housing of Backward Class **DEPARTMENT**

O **BRANCH**

BELGAUM

Subject:—

Audit Reports.

of CEP

Belgaum

Karnatak

P 112

File No. ARE 88.

Std. Sectt. 78 e.

G. R., G. D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :— Audit Report on account of P.L.A. of the Collector & Dy. C of E.P. Belgaum for the period from commencement in April 50 to 30-9-50 & 1-10-50 to 31st March 1951.

File No. R. 55

Rehabilitation **DEPT.**

D **BRANCH.**

References :— 2 Belgaum

Date.	To whom sent.	Notes and instructions.

3

The recovery of the proportionate rent from 3.8.48 the date on which the evacuee left for Pakistan, and onwards, is still awaited and may please be expedited.

(c)As regards the 1/8th share in the profit of the firm, sufficient action does not appear to have been taken to ascertain the profits of the firm on due scrutiny of its accounts and the annual trading and profit and loss accounts and connected balance sheets, if any, drawn up by the auditors of the firm.

Immediate action for recovery of 1/8th share in the profits from 3.8.48, and onwards, even by subjecting the accounts to audit, if necessary, by certified auditors, is therefore pressed.

(d)It is also necessary to ascertain the share of the evacuee in the capital of the firm as it stood at the close of each account period.

(e)The evacuee's share in the moveable property(such as cash and valuables)of the Bandukwala family does not appear to have been declared as evacuee property. This is brought to the notice of Custodian for taking such action as is deemed fit.

(f)No security has so far been furnished by the Bandukwala Brothers in respect of the Evacuee's share, in the immovable properties, in the capital of the firm and in the profit thereon. The omission is brought to notice for immediate action.

7. Proforma Accounts:-

(a)The value of buildings,Rs.12500/- , shown in the balance sheets is stated to be provisional. The correct value may be ascertained and necessary adjustment carried out in the accounts for 1951-52.

(b)Out of Rs.689/- on account of rent outstanding as at 31.3.51 only a sum of Rs.15/- was recovered in April 1951. Early clearance of the balance of Rs.674/- is therefore, urged.

8. General:- The general state of account needs improvement as per remarks in foregoing paras summarised below:-

(a)Property of evacuee Shri Mohmed Imam Abdul Karim Bandukwala:-

Valuation of the immovable properties, fixation of rent, and allocation of his share in the profits and the capital of the firm as it stood at the close of each account period are not still made(Para 5(b)(c)(d)) Evacuee's share in the movable properties of the Bandukwala family is not declared as evacuee property and the necessary security is not obtained from Bandukwala Brothers.(para 6(e)&(f). The necessity of early action in all these matters and speedy recovery of dues are, therefore, emphasised. Expeditious clearance of arrears of rent of Rs.674/- is necessary(Para 7(b)).

sd/—

Asstt EXAMINER OUTSIDE AUDIT.
ACCOUNTANT GENERAL'S OFFICE. BOMBAY.

No.O.A/Evac/4958 31/8/51

Copy forwarded with compliments to:-

1. The Secretary to the Govt.of Bombay,Rehabilitation Department,with special reference to para 6.
2. Dy.Custodian of Evacuee property, Bolgaum.
3. The Secretary to the Govt.of Bombay, Finance Department, Bombay.
4. A.A.O.D.A.XVII.
5. Senior Auditor(SGK), for perusal and return.

REHABILITATION DEPARTMENT
File No. RSS
D 6 AUG 1951
Serial No. 29482

Asstt EXAMINER OUTSIDE AUDIT.
ACCOUNTANT GENERAL'S OFFICE. BOMBAY.

Office of the Collector and Dy.Custodian of Evacuee Property,Belgaum.
Income and expenditure account for the half year ending 30.9.50.

Expenditure Particulars	Amount Rs.As.ps.	Income Particulars	Amount Rs.As.ps.
To Dy.Custodian's fees		By rent	739. 0.0
On sale of movable Property 96. 0.0 (Paid)		By sale of movable property	450. 0.0
Payable on rent of immovable property 131.12.10	227.12.10		
Balance(excess of income over expenditure)	951. 3.2		
	1209. 0.0		1209. 0.0

Balance Sheet as at 30.9.1950.

Liabilities	Amount Rs.As.ps.	Assets	Amount Rs.As.ps.
Capital representing value of buildings 12500. 0.0		Buildings	12500. 0.0
Excess of income over expenditure 951. 3.2	13451. 3.2	Sundry debtors.	559. 0.0
Sundry creditors:-		Cash at Treasury.	554. 0.0
Dy.Custodian's fees.	131.12.10		
	13613. 0.0		13613. 0.0

Office of the Collector and Dy.Custodian of Evacuee property,Belgaum.
Income and expenditure account for the half year ending 31.3.51.

Expenditure Particulars	Amount Rs.As.ps.	Income Particulars	Amounts. Rs.As.ps.
To Dy.Custodian's fees:-		By rent	150-0-0
Paid 24. 0.0		Excess of expenditure	
Payable 6. 0.0	30. 0.0	over income	172. 4.0
To L.R. commission.	2.12.0		
To Postage before rent	265. 0.0		
To Miscellaneous	2. 0.0		
	2. 6.0		
	322. 4.0		322. 4.0

Balance sheet as at 31.3.51.

Liabilities		Amounts Rs.As.ps.	Assets		Amount Rs.As.ps.
Capital					
Opening value	13451. 3.2		Buildings		12500. 0.0
Less excess of expenditure over income	172. 4.0	13306.15.2	Sundry debtors:-	559.0.0	
			Add dues for the period	150.0.0	
				709. 0.0	
Sundry creditors:-			Less recovered	20. 0.0	689. 0.0
Dy.Custodian's fees	131.12.10				
Add for the period	30. 0.0				
	161.12.10				
Less paid	24. 0.0	137.12.10	Cash at treasury		257.12.0
		13446.12.0			13446.12.0

RHD D/Br. 7

Please see the foregoing Audit Report on the accounts of P. L. A of the collector & D.C of E.P. Belgaum from the commencement in April 1950 to 30-9-50 & from 1-10-50 to 31-3-51.

The irregularities refer to paras 6-8 of the audit report.

The C of E.P Bombay may be requested to forward his Remarks on the irregularities pointed out by the E.O. A.D on the audit report.

The Draft letter put up may issue -

14/8/51

13/8/51.

14/8/51

A.S

14/8/51.

17/8/51

Letter. No. P.O.L. 1442,
Belgaum, 4-9-51.

To

The Examiner,
Outside Audit Department,
Universal Assurance Building,
4th Floor, Sir P.M. Road,
Bombay No. 1.

Subject:- Audit Reports on the accounts of the Personal Ledger Account of the Collector & Dy. Custodian of Evacuee Property, Belgaum.

Reference: Your No. OA/4857 dated 3-8-1951.

Para 6(b):-

The rent as well as the valuation of the immovable property belonging to the evacuee, Shri Mohamm Usman Abdul Karim Bandukwala have now been fixed and th recovery of rent is in progress.

Para 6(c)(d) and (f):-

The non-evacuee partners of the Gun Shop, Camp, Belgaum, had put in an application to the Custodian of Evacuee Property, Bombay, to buy out the evacuees' share in the Gun Shop, The sale has been sanctioned by the Custodian General Delhi for Rs. 21845/-. The non-evacuee partners are being asked to credit the said amount inot the Treasury so the question of recovering 1/8th share in the profits of the Gun Shop does not now arise. It is also not necessary to ascertain the share of the evacuee in the capital of the firm and to obtain securit from the Bandukwala Brothers in respect of the evacuees' share in the capital of the firm and in the profits thereon in view of the above mentioned facts.

Para 7(b):-

The occupant of H.No. 6 High Street, Belgaum, has been evicted from the said house as he failed to the rent of Rs. 20/- per month as fixed by the Collector. The arrears could not be recovered as he is too poor and has no immovable properties. The occupant has however, agreed to pay the rent at Rs. 4/- per month. The Mamlatdar of Belgaum has been directed to recover the ren

rent from him at the rate and to submit proposals to write off the remaining amount.

Para 6(c) and 7(a):-

Reports from the Mamlatdar of Belgaum and the District Superintendent of Police are awaited. The compliance report on these points will be sent soon after the receipt of their reports.

O.C. signed by
Collr.

for Collector & Dy. Custodian
of Evacuee Property,
Belgaum.

MSK/28.9

Through the Custodian of Evacuee Property,
Bombay, with compliments with three copies.

Received
1-11-51

No.CEP/Aud/A/c
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, 4th Floor, Flora
Fountain, Bombay-1. Dated the 16th October, 1951.

To,

The Examiner, Outside Audit,
Universal Assurance Building,
4th Floor, Sir Pherozshah Mehta Road,
B O M B A Y. No.1.

Sub:- Audit Report on the accounts of the Personal Ledger account of the Collector and Deputy Custodian of Evacuee Property, Belgaum.
Ref:- Your No.OA/4857 dated 3-8-51.

Sir,

I have the honour to enclose the reply given by the Collector and Deputy Custodian of Evacuee Property, Belgaum to your Audit report cited above.

No comments are necessary on the enclosed audit reply. If further clarification is necessary, please communicate the points to me.

Yours faithfully,

for Custodian of Evacuee Property,
Bombay.

Encl:-Audit Reply
No.P.O.L.1442

Copy forwarded with compliments to:-

(1) The Secretary to the Government of Bombay,
Rehabilitation Department, Bombay. (with enclosure).

(2) The Secretary to the Government of Bombay.
Finance Dept. Bombay. (with enclosure)

(3) The Collector and Deputy Custodian of Evacuee Property, Belgaum, for information.

REHABILITATION DEPARTMENT
File No: R55
17 OCT 1951
Serial No. 38937

JM./-
16/10/51.

17/10

RHD D/Br.

Submitted for information -

22/10/51

23/10/51

for A.S

Re: CCP/A.C./...

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, 4th Floor, Fort,
Bombay, 1st October, 19...

To,

The Executive Under Audit,
Universal Assurance Building,
Sir Phirozshah Mehta Road,
Fort, Bombay.

SUNDRY A/C No.

Sub:- Audit report on the accounts of the Personal Ledger Account of the Collector and Deputy Custodian of Evacuee Property, Belgaum.

Ref:- Your No.CA/6857 dated 2-8-51.

I have the honour to enclose the reply given by the Collector and Deputy Custodian of Evacuee Property, Belgaum to your Audit Report cited above.

No comments are necessary on the enclosed audit reply. If further clarification is necessary, please communicate the points to me.

Yours faithfully,

For Custodian of Evacuee Property,
Bombay.

(A)

Full-Audit Reply
R.F.C.I.1452

Duly forwarded with compliments to:-

(1) The Secretary to the Government of Bombay,
Rehabilitation Department, Bombay. (with enclosure).

(2) The Secretary to the Government of Bombay,
Finance Dept., Bombay. (with enclosure).

(3) The Collector and Deputy Custodian of Evacuee Property, Belgaum for information.

Date No. 8837

No. P.OL. 1442,
Belgaum, -12-1951.

To

The Accountant General,
Bombay.

Subject:- Audit Report on the accounts of the Dy. Custodian of Evacuee Property, Belgaum for the period from commencement upto 31-3-1951.

Reference:Your No. O.C./Evac dated 6-11-1951 addressed to the Custodian of Evacuee Property, Bombay.

Para 6 (b):- A sum of Rs. 588-11-0 has so for been recovered and credited into the Treasury on account of the rent of the property of the evacuee, Shri Mohamad Usman Abdul Karim as detailed below:-

DATE.	Amount credited into Treasury.
2-8-1951	Rs. 578-4-0
6-10-1951	5-8-0
10-10-1951	2-3-0
19-10-1951	2-12-0
	Rs. 588-11-0

The recovery of rent has been effected with effect from 3-8-1948, the date on which the evacuee left for Pakistan.

Para 6(c) (d) and (f):- Rs. 21845/- plus Rs. 1196-14-0 bein the profits in the shop accrued from 1st July 1951 to 3-11-1951 have been credited into the Treasury on 3-11-1951. All the points referred to in the above paras of the Audit Note need no further action.

Para 6 (e):- On enquiry, it has transpired that the valueables belonging to the evacuee have been taken away by his wife while going to Pakistan and that there is no hard cash in th Bandukwala Family. Hence the question of declaration of moveable property as evacuee property does not arise at all.

Para 7 (b) :- The correct value of the buildings is reported to be Rs. 7500/-. The necessary adjustment will be carri out in the accounts for 1951-52.

Para 7(b):- The arrears of rent of Rs. 744/- was due

Rs. 148-10-8 has been recovered and credited into the Treasury on 22-10-1951. The Mamlatdar of Belgaum is being asked to recover the remaining amount of Rs. 0-2-1. The balance of Rs. 595-3-3 could not be recovered from the occupant, as he is too poor to apy the same. The Government may therefore, kindly be moved to write off the amount. The house in question has now been rented out to one Shri P. N. Dudhani at Rs. 20/- Per Month from 15-9-1951.

©

Sd/- R. C. Joshi.
Collector & Dy. Custodian
of Evacuee Property,
Belgaum.

ISM/-

Copy forwarded with compliments to the Custodian of Evacuee Property, Bombay, for information.

Copy to the Mamlatdar of Belgaum.

2. His attention is invited to para 7(b) of the above letter and he is requested to recover Rs. 0-2-1 from Shri Abdulwahib Jan Mohamad of Belgaum and credit the same into the Treasury immediately.

O. C. signed by
Collr.

For Collector & Dy. Custodian
of Evacuee Property,
Belgaum.

No. P.C.L. 1442,
Belgaum, -12-1951.

To

The Accountant General,
Bombay.

Subject:- Audit Report on the accounts of the Dy. Custodian of Evacuee Property, Belgaum for the period from commencement upto 31-3-19

Reference:Your No. C.C./Evac dated 6-11-1951 addres to the Custodian of Evacuee Property, Bom

Para 6 (b):- A sum of Rs. 588-11-0 has so far be recovered and credited into the Treasury on account of t the property of the evacuee, Shri Mohamed Usman Abdul Ka detailed below:-

DATE.	Amount credited into Treasur
2-6-1951	Rs. 576-4-0
6-10-1951	6-8-0
10-10-1951	2-3-0
19-10-1951	2-12-0
	Rs. 588-11-0

The recovery of rent has been effected with effect fro the date on which the evacuee left for Pakistan.

Para 6(c) (d) and (f):- Rs. 21846/- plus Rs. 11 the profits in the shop accrued from 1st July 1951 to have been credited into the Treasury on 3-11-1951. A referred to in the above paras of the Audit Note need action.

Para 6 (e):- On enquiry, it has transpired t valuables belonging to the evacuee have been take pertaining to Mahomed and that there is no fur Mahomeds family. Hence the question of declarati property as evacuee property does not arise at all.

Para 7 (b) :- The correct value of the buil ought to be Rs. 3[illegible]/-. The necessary adjustment will be in the accounts for 1951-52.

Para 7(d):- The arrears of rent of Rs. 74 from the occupant, Shri Abdulwahab Jan Mohamed at B for the period from 10-8-1948 to 15-7-1951. rent at the rate of Rs. 6/- would be Rs. 148-12-0 out

Rs. 146-10-8 has been recovered and credited into the Treasury on 22-10-1951. The Mamlatdar of Belgaum is being asked to recover the remaining amount of Rs. 0-2-1. The balance of Rs. 585-3-3 could not be recovered from the occupant, as he is too poor to apy the same. The Government may therefore, kindly be moved to write off the amount. The house in question has now been rented out to one Shri P. D. Dudhani at Rs. 20/- Per Month from 15-2-1951.

Sd/- R. C. Joshi.
Collector & Dy. Custodian
of Evacuee Property,
Belgaum.

ISH/-

Copy forwarded with compliments to the Custodian of Evacuee Property, Bombay, for information.

Copy to the Mamlatdar of Belgaum.

2. His attention is invited to para 7(b) of the above letter and he is requested to recover Rs. 0-2-1 from Shri Abdulwahib Jan Mohamad of Belgaum and credit the same into the Treasury immediately.

O. C. signed by
Collr.

For Collector & Dy. Custodian
of Evacuee Property,
Belgaum.

To

The C of E.P. Bombay

No: R 55/1629-D S. A 11th January 1952

Sub: Audit Report on the accounts of Dy.C of E.P. Belgaum for the period from the Commencement upto 31-3-51

Ref: your letter No. CEP/Aud/A/cs dated the 17-1-52 addressed to the E.O. A.D and copy endorsed to Govt.

Please state, when the proposals to write off the amount of Rs 595-3-3 treated as a Bad debt on account of non recovery of rent from Shri Abdul Wahab Jamadar, have been sent to Govt. The number and date of the Communication may please be furnished, at an early date.

7c 30/1

for Secy to the Govt of B'bay

Wks 24/1/52 R&D

Copy to:

The E.O. A.D

The A.D

The Dy.C of E.P. Belgaum

(E.P Reminded

RECEIVED 11 FEB 1952

ISSUED 27 JUN 1952

RMD

D

Please see G.L. RMD No RSJ/34832/B

dtd 12-1-53.

In view of that no further

action is necessary on these papers.

They may now be filed.

Shri

G

1/1/53

Shri

Gsw 22/6/52

22/6/52

No.CEP/Aud/A/cs.,
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, (4th Floor),
Flora Fountain, Fort, Bombay-1,
Dated the 17th January, 1952.

To

The Examiner, Outside Audits,
Universal Assurance Building, 4th Floor,
Sir Phirozshah Mehta Road,
BOMBAY-1.

Subject:- Audit Report on the accounts of Deputy Custodian of Evacuee Property, Belgaum for the period from the commencement upto 31-3-1951.

Reference:- Your letter No.D.A./Evac/8362, dated 6th November, 1951.

Sir,

I have the honour to enclose herewith the replies (addressed to the Accountant General, Bombay) submitted by the Deputy Custodan of Evacuee Property, Belgaum to your queries and observations made in your above mentioned letter.

Para 7(b) with regard to the arrears of Rent amounting to Rs.744/- due from the occupant Shri Abdulwahab Jan Mohamad, Rs.595/3/3 are unrecoverable as reported by the Deputy Custodian of Evacuee Property, Belgaum. This fact is now placed before the Government as also the Finance Department. Sanction to write off the Amount as Bad Debts is now called for. It is however not clear how this will amount to abandonment of revenue within the meaning of Rule 331(3) of the Bombay Government Financial Publications No.1. The Evacuee Income does not fall ordinarily under the category of Government Revenue and as such sanction from the Government to write off the arrears of Rent will be quite in order.

Yours faithfully,

for Custodian of Evacuee Property,
Bombay.

REHABILITATION DEPARTMENT
No. R55
Dy. No. 1629
17 JA

Encl:- Copy of Repkies from the
Deputy Custodian of Evacuee Property, Belgaum.

Copy forwarded with compliments to:-

1. The Secretary to the Government of Bombay, Rehabilitation Department with special reference to comments made on para 7(b) with regard to Rent- unrecoverable, amounting to Rs.595/3/3 which is to be treated as Bad Debt and written off as requested by the Deputy Custodian of Evacuee Property, Belgaum.
2. The Secretary to the Government of Bombay, Finance Department.
3. The Custodian General of Evacuee Property, Old Secretariat, Delhi.
4. The Collector and Deputy Custodian of Evacuee Property, Belgaum.

17/1

S.17/1/52.

No.CEP/Audit/14-3/51.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 29th September,1952.

To

The Examiner,Outside Audit Department,
Branch office of the Accountant General,Bombay,
Universal Assurance Building,Fourth Floor,
Sir P.M.Road, Fort, Bombay-1.

Sub: Audit Report on the Accounts of Deputy Custodian of Evacuee Property, Belgaum for the period ended 31st March,1951.

Ref: Your No.OA/Evac/8374,dated 9th September,1952.

The following comments are offered on the Deputy Custodian of Evacuee Property,Belgaum letter No.PCL-1442, dated the 1st April,1952.

Para 6(b):-

The Deputy Custodian of Evacuee Property is being asked to state whether all arrears of rent in respect of this property have since been recovered. If not he may please state the exact amount on account of arrears outstanding and the steps taken for recovery.

Para 6(d)&(f):-

Since the share of the Evacuee has been sold under orders of the Custodian General of Evacuee Property, New Delhi no further action in the matter would be necessary.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

R 55
34296 D
1952

Copy forwarded with compliments to :-

1. The Deputy Custodian of Evacuee Property, Belgaum.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

JM.29/9.

For information

31/01/12

For AS

Await
with pps
1-11-12

R55
34832 B
1952

No.CEP/Audit/14/3-51.

Office of the Custodian of Evac
Mercantile Bank Building, For
Mahatma Gandhi Road, Fort,

Dated the 1st October,

To

The Secretary to the Government of Bombay,
Rehabilitation Department,
Bombay.

Sub: Audit Report on the accounts
Custodian of Evacuee Property
for the period from commencem
March,1951 - Para 7(b).

Ref: Government letter Rehabilitat
No.R.55/1629-D,date 11-2-52
subject.

Separate proposals to write-off th
Rs.595-3-3 except the endorsement under No.C
dated 17-1-1952 do not appear to have been
Government previously.

2. The Examiner,Outside Audit Departm
(extract attached) of the audit report ment
pointed out that a sum of Rs.674/- on accoun
rent was outstanding. The Deputy Custodian
Belgaum under his No.POL.1442,dated 4-9-51(
reply to the audit objection stated that th
be recovered from the tenant as he was too
immovable properties. The tenant was evicte
Custodian of Evacuee Property and ~~as~~ direct
of Belgaum to recover the outstanding rent
as agreed to by the tenant.

3. Further remarks on the above reply
Custodianof Evacuee Property were communica
Outside Audit Department under No.OA/Evac/8
November,1951(copy attached) and a copy of
furnished by the Deputy Custodian of Evacue
his No.POL.1442,dated 5th January,1952 is e

4. In the circumstances stated by the
of Evacuee Property in his above letters it
Government may please be moved to sanction
the irrecoverable sum of Rs.595-3-3.

End) 4

Accounts Officer,
Encls:- Custodian of Evacuee Prope

Copy forwarded with compliments to

1. The Examiner, Outside Audit Depart

2. The Deputy Custodian of Evacuee Pr

JW.1/x.

Extract copy of para 7(b) of Examiner, Outside Audit Department No.OA/4857, dt.3-8-51.

Para (b):

Out of Rs.689/- on account of rent outstanding as at 31-3-51 only a sum of Rs.15/- was recovered in April, 1951. Early clearance of the balance of Rs.674/- is, therefore, urged.

Sd/- x x x

Examiner, Outside Audit
Accountant General's Office, Bombay.

/Copy/

Letter. No.POL.1442,
Belgaum, 4.9.51.

To

The Examiner,Outside Audit Department,
Branch Office of the Accountant General, Bombay.
Universal Assurance Building, Fourth Floor,
Sir P.M. Road, Fort, Bombay.

Sub: Audit reports on the accounts of the Persona
Ledger Account of the Collector & Deputy Cus
of Evacuee Property, Belgaum.

Ref: Your No.OA/4857, dated 8-8-1951.

Para 6(b):

The rent as well as the valuation of the immovabl
belonging to the evacuee, Shri Mohamad Usman Abdul Ka
Bandukwala have now been fixed and the recovery of re
progress.

Para 6(c)(d) and (f):

The non-evacuee partners of the Gum Shop, Camp, B
put in an application to the Custodian of Evacuee Pro
Bombay, to but out the evacuees' share in the Gun Sho
sale has been sanctioned by the Custodian General, De
Rs.21,845/-. The non-evacuee Partners are being asked
the said amount into the Treasury so the question of
1/8th share in the profits of the Gum Shop does not n
It is also not necessary to ascertain the share of th
Evacuee in the capital of the firm and to obtain secu
the Bandukwala Brothers in respect of the Evacuees sh
capital of the firm and in the profits thereon in vie
above mentioned facts.

Para 7(b):

The occupant of H.No.6 High Street, Belgaum, has
evicted from the said house as he failed to the rent
per month as fixed by the Collector. The arrears coul
recovered as he is too poor and has not immovable pro
The occupant has however, agreed to pay the rent at R
month. The Mamlatdar of Belgaum has been directed to
the rent from him at that rate and to submit proposal
write off the remaining amount.

Para 6(c) and 7(a):

Reports from the Mamlatdar of Belgaum and the District Superintendent of Police are awaited. The compliance report on these points will be sent soon after the receipt of their reports.

Sd/-------

O.C. Signed by Collector.

For Collector & Dy.Custodian of Evacuee Property, Belgaum.

Throught theCustodian of Evacuee Property, Bombay, with compliments with three copies.

No.CEP/Audit/14-3-51/81.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 10th October, 1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the accounts of Deputy Custodian of Evacuee Property, Belgaum for the period ended 31st March, 1951.

Ref: This office No.CEP/Audit/14-3/51, dated 29th September, 1951, to the Examiner, Outside Audit Department and copy to you.

Your reply on para 6(b) of the audit report is awaited and may please be forwarded early.

13.10.52

Accounts Officer,
Custodian of Evacuee Property, Bombay.

R55
36205-D

Copy forwarded with compliments to :-

1. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
2. The Examiner, Outside Audit Department, Bombay.

No.CEP/Audit/14-3/51/81.
Custodian of Evacuee Property,

RMD
P

For information

24/10/82 23/10

Sec to RMD

pl. await with MR

24/10 Sec-P

REMINDER II.

No.CEP/Audit/14/3-51.

Office of the Custodian of Evacuee
Mercantile Bank Building, Fourth
Mahatma Gandhi Road, Fort, Bom

Dated the 31st October,

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the accounts of the
Custodian of Evacuee Property, Belgaum
the period ended 31st March, 1951.

Ref: This office letter No.(1) CEP/Audit/
29-9-1952 & (ii) reminder of even No

Your reply to para 6(b) of the audit repo
awaited. As the settlement of the audit report h
delayed considerably. You are requested to forwa
necessary reply without delay.

Accounts Officer,
Custodian of Evacuee Property,

Copy forwarded with compliments to:-

1. The Examiner, Outside Audit Department, B

2. The Secretary to the Government of Bombay
Rehabilitation Department, Bombay.

Rup

D

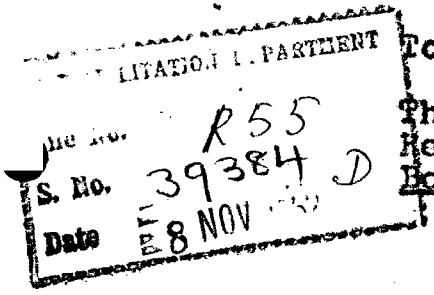
For information

12/11/12

17/11

Supdt Rup

No.CEP/Audit/14/III-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 7th November,1952.



To

The Secretary to the Government of Bombay,
Rehabilitation Department,
Bombay.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property,Belgaum for the period ended 31-3-1951 (Para 7(b)).

Ref:-Government letter R.H.D.No.M.55/1629-D, dated 11-2-1952 and this office letter No. CEP/Audit/14/3-51,dated 1-10-1952.

Orders of the Government on the above reference are awaited and may kindly be issued early.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Shri N P Bhatt 10/11/52

Copy to:-

1. The Examiner, Outside Audit Department, Bombay.
2. The Deputy Custodian of Evacuee Property,Belgaum. His attention is invited to this office letter of even No.dated 29-9-1952 and reminder dated 10-10-52 and 31-10-52. His reply to para 6(b) of the audit report is still awaited

Reg
D

For information

17/11

Please await
with pt

Reminder III.

No.CEP/Audit/14/3-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 19th November,1952.

To

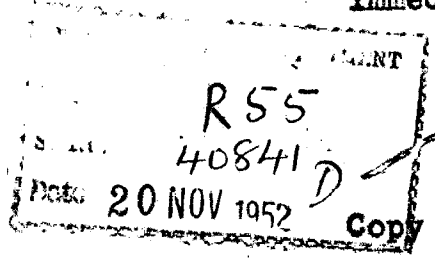
The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 31-3-1951.

Ref:- This office letter No.(1)CEP/Audit/14-3/51, dated 29-9-52 (11) Reminder of even no. dated 10-10-52 and 31-10-52.

****

Your final report on para 6(b) of the audit report is still awaited and may please be forwarded immediately.

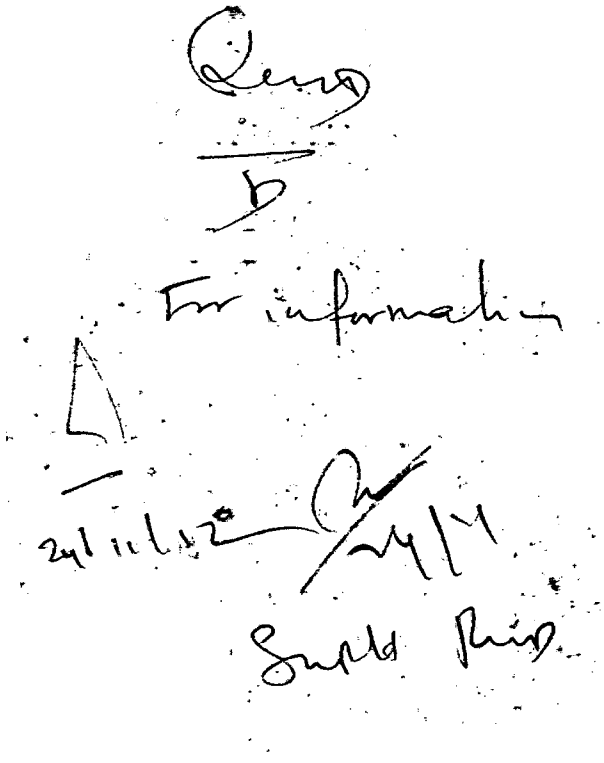


Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy to :-

1. The Secretary to the Governmentof Bombay, Rehabilitation Department, Bombay.

2. The Examiner, Outside Audit Department, Bombay.



IV-Reminder.
Express Delivery.

No.CAP/Audit/14/3-51.
Office of the Custodianof Evacuee P
Mercantile Bank Building, Fourth
Mahatma Gandhi Road, Fort, Bomb
Dated the 17th December,19

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

REHABILITATION DEPARTMENT
R55
44488 D
17 DEC

Sub: Audit Report on the Personal Deposit Accoun
of the Deputy Custodian of Evacuee Property
Belgaum for the period ended 30-3-51.

Ref: This office letters of even number dated
29-9-52, 10-10-52,31-10-52 and 10-11-52.

Please refer to the three reminders mentioned above. Your final reply on para 6(b) ofthe Audit Report has not yet been received and may please be forwarded without any further delay.

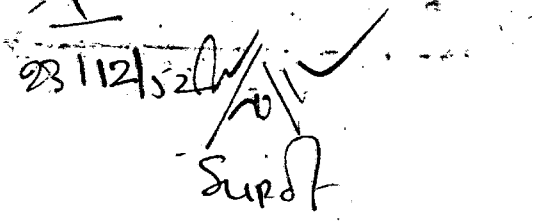
Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy to :-

1. The Examiner, Outside Audit Department, Bombe
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay;
3. The Custodian ~~of~~ General of Evacuee Prop r New Delhi.

RHD

For information



Letter

To.
The CEP;
B'lore.

Jr. A
4/1/53

No. R55/34832-B

Secy Revenue Board
12 JAN 1953

Secy revenue as in Private.

Ref your letter to CEP No. CEP/Audit/14-3-51, dtd the 1/x/52, on the above subject

2. The audit objection in question is in respect of arrears of rent of an evacuee property and

PTO

the Competent authority to question the visits of
of the unit involved in the Custodian General
of F.P. You also therefore approach that
Power direct in the matter.

ISSUED
12 JAN 1953

Yours 11/1
6/11

26/1/53

Yours sincerely
for Secy to the Cyprus
Govt

Copy forwarded to:
The F.O.U.N.
The Hy. C.F.P., Belgrade.

Thro' Lyttelton
Question is one
concerning
CCG HQ & retirement
CCG C.M.

26/1/53

Secy (before issue)
7/1

AS

No.CEP/Audit/14/3-51.

Officeof the Custodian of Evacuee Property,
Fourth floor, Mercantile Bank Building,
Mahatma Gandhi Road, Fort,Bombay.

31st January,1953.

To

The Examxner Outside Audit,department,
Bombay.

Sub:- A.R. on the P.D.A/C of the D.C.E.P.
Belgaum for the period ended 31.3.51.

Ref:- Your letter No.OA/EVAC/13627 dated 11.2.52.

I am to enclose herewith a copy of D.C.E.P.'s replies to your further remarks. This office remarks are given in Column 4.

REHABILITATION DEPARTMENT
File No. R55
S. No. 4693
Date - 2 FEB 1954

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy to:- 1. Custodian General of Evacuee Property,
New Delhi.
2. Secretary to the Govt.of Bombay. R.H.D. Belgaum
3. Deputy Custodian of Evacuee Property, Bombay.

KGN.31.1.53.

RHO

D

For information

A. Day be awaited.

17/2

17/2

SURAT

No.CEP/Audit/14/III-51.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

Dated the 24th April, 1953.

To

The Collector and Deputy Custodian
of Evacuee Property,
BELGAUM.

REHABILITATION DEPARTMENT
File No. Q R55
S. No. 16757
Date 29 APR 1953 D

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the period ended 31-3-1951.

Reference:- This office letter of even number dated 31-1-1953.

A copy of Custodian General of Evacuee Property, New Delhi's letter No.2/12(1)/Audit/S&A/53 dated April, 1953 is enclosed. You are requested to forward your further replies to remarks offered by this office in the above letter immediately as the same has been delayed for more than 2½ months.

Accounts Officer,
for Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to:-

1. The Custodian General of Evacuee Property, New Delhi.
2. The Secretary, Rehabilitation Department, Bombay.
3. The Examiner, Outside Audit Department, Bombay.

S.24/4/53.

RHD
'D'

Submitted for information

N.M.W.
14/5/53

14/5

File

Supdt.

N.M.W.
16/5/53

No. 2

593—1,00,000 7-50—E2*
G. R., G. D., No. 2104, dated 22-6-22.]

Std. Sectt. 70 a.

DOCKET SHEET

Subject:— Audit Report P. D. a/c Dy. C. & P. Belgaum Quarter ended 30-9-1951.

File No. R-55/15870.

Rehabilitation DEPT.

D BRANCH.

References:—

Date.	To whom sent.	Notes and instructions.

7. Accounts Register:-

(a)The following registers prescribed under the rules are not maintained.

Nos.14,23 & 27.They may please be maintained now.

(b)Register No.28 is not correctly maintained.It may please be maintained as verbally instructed during the audit.

(c)Register No.10 is maintained in manuscript form.As the printed ~~xxxxx~~ and strongly bound register has since been received all necessary entries may be made in that Register duly attested by a responsible officer.

(d)All other registers were got completed upto the period of audit on the spot. Entries in all the registers may please be got attested by some responsible officer.

8. Income and Expenditure account and balance sheet:-

(a)The income and expenditure account and the balance sheet for the period ended 30-9-51 were not prepared and kept ready for audit.They were prepared during the course of audit from the information available from the various records.The Dy.Custodian may be instructed to keep these accounts ready in advance of the date of audit.

(b)The excess of the income over expenditure for the two quarters ending 30-9-51 amounted to Rs.8,831-6-10.

The rent due from Houses from 3-8-'48 to 30-9-51 and profits due from the business of Shri Bandukwala from 11-49 to 30-9-51 has since been ascertained and brought to account These account for large increase of income.

(c)The following amounts were due to be reccvered on 1-3-52 towards rent.The recovery may please be expedited in all cases.

(i)Building of	Shri Shaikh	Rs.5- 0-0
(ii)-do-	Khaturbhai	20-11-9
(iii)-do-	Bandukwala	266-12-3

9. The balance in the personal ~~xxxxxx~~ deposit account on 30-9-51 amounted to Rs.871-0-0.This agreed with the balance as per cash book as well as classified extract.The balance in the Treasury column of the cash book also agreed with the balance in the treasury pass book.

10. General:-

Share in business of Shri Bandukwala hasbeen sold without properly ascertaining the sale value of the business and good will.The matter requires to be investigated(para 4(b).

The custodian's fee has not been credited since 1-4-51 (Para 6).Some account registers are either not maintained or incomplete(Para 7).Rent is heavily in arrears which should be recovered immediately.

...ATION DEPARTMENT
... R55
S. No. 15870
Date 1 MAY 1952

Sd/-S.Srinivasa Rao
Asstt:Examiner,Outside Audits.

No.O.A./1229 29-4-52

Copy forwarded to:-

(1)The ~~The~~ Secretary to the Govt.of Bombay.Rehabilitation Deptt.Bombay.

(2)The Secretary to the Govt.Fin.Deptt.Bombay.

(3)The Custodian of Evacuee Property,Belgaum for sending replies to this office through the Custodian Of Evacuee Property,Bombay.

(4)The Custodian General of Evacuee Property,Old Secretariat,Delhi.

(5)The A.A.O,D.A.XVII,A.G.'s Office,Bombay.

(6)The Sr.Auditor(Shri A.P.Vaishnav)~~for note and early return~~.

Srinivasa Rao 29/4

vvg/17.4

Asstt:Examiner,Outside Audits.

29/4

7. [illegible]

[illegible]

[illegible]

[

Income and Expenditure ACCOUNT for the half year ending 30-9-51

Income

By Rent.

1.Building of Shri Shaikh Abdul Karim @ Rs.6/-P.M.from 1-4-51 to 30-9-51	Rs.30- 0-0	
2.Building of Shri Shantunbhai @ Rs.20/-P.M.from 1-4-51 to 15-7-51 & 15-9-51 to 20-9-51	Rs.80- 6-0	
3.Building of Shri Bandukwala at Rs.34-6-0P.M. from 3-8-48 to 30-9-51	Rs.1304- 0-6	
	Rs.1414- 6-6	1,414- 6-6

By Profit from the share of business of Shri Bandukwala

from 1-1-49 to 30-6-51	Rs.8,750- 0-0	
-do- -do- from 1-7-51 to30-9-51	874/14/-	
	9,624-14-0	9,624-14-0
		11,039- 4-6

Expenditure

To Custodian 's fees	2,207-13-6
To Excess of Income over expenditure	8,831- 6-10
	11,039- 4-6

Balance Sheet as on 30-9-51

Liabilities:

Capital		
Opening Capital	13,308-15-0	
Less reduction invalue of building on correct valuation	5,000- 0-0	
	8,308-15-0	
Add(1)Value of properties Shri Bandukwala not accounted so far	25,729- 0-0	
(2)Excess of Income over expenditure	8,831- 6-10	
	42,869- 6-0	
Custodian's fees due		
(1)upto 31-3-51	137-12-10	
(ii)from 1-4-51 to 30-9-51	2207-13-6	
	2,345-10-6	
	45,215- 0-6	

Assets:-

(1)Buildings of Shri Shaik	2,500	
(ii) " of Khatunbhai	5,000	
(iii)" Shri Bandukwala	12,634	20,134- 0-0
Share in business of Shri Bandukwala		13,095- 0-0
Rent due :-		
(a)Recoverable from proprietors of-		
(i)Shri Shaik	10- 0-0	
(ii)"Khatunbhai	159-2-9	
(iii)"Bandukwala	725-12-6	
	894-15-3	
(b)Unrecoverable and to be written off		
(i)from property of Shri Khatunbhai	595-3-3	1,490- 2-6
Share of profit in business of Shri Bandukwala		9,624-14-0
Cash at Treasury		871- 0-0
		45,215- 0-6

R. H. D
'D' Br.

Submitted for information.

The copy has been addressed to the C & E.P. Bombay who will take the necessary action, ~~Further~~ under intimation to GOA.

Further communication from him may be awaited.

Copy
20/6/52

for A.S.

No.CEP/Audit/14/IX-51.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 19th September, 1952.

To

The Examiner Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir P.M.Road, Bombay No.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Belgaum for the Period 1-4-51 to 30-9-51.

Ref: Your letter No.OA/Evac/1228 dated 29-4-52 forwarding the above audit report and Dy.Custodian of Evacuee Property Belgaum letter No.P.O.L.1442 dated 3-7-52 furnishing replies to the audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Belgaum, is also being asked to take immediate action on these remarks and intimate compliance under advice to you.

TION DEPARTMENT
R55
33485 D

Accounts Officer,
Custodian of Evacuee Property, Bombay

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P' Block, New Delhi together with a copy of the annotated audit report, with reference to his letter No.1/2/(12)/(S&A)/52 dated the 19th May, 1952.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay. along with an annotated
3. The Secretary to the Government of Bombay, Finance Department, Bombay.
4. The Deputy Custodian of Evacuee Property, Belgaum with reference to his letter No.POL.1442 dated 3-7-1952. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Department, Bombay. Dy Custodian of E.P. should please note that the replies should be sent in the annotated form in Quadruplicate hereafter.

4.	5.	6.
4,23 & 27 are en to No.28 as per en by the at the time is now main- fication in ed. ecist rp the	This may be verified in the next audit.	
ns contained re guidance.	This may be verified in the next audit.The Deputy Custodian of E.P.should also please send the quarterly statements pres- cribed in Govt.Circular Memo No.E.161/2122-B,dated 22-1-51 to the Examiner,C.A.D.,this office and the E.P.D.Govt. of Bombay.	
g since ity ible.	This may be verified in the next audit. Compliance should be reported early.	
on -12-3. .P. y the .	(iii) The amount received in next audit Dy.Controller of A.P. should please see that the arrears are recovered early.	may please be verified
No remarks.		
Remarks have been given here by para above.		

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

1.	2.	3.

Contd...

5. Accounts Register:-

(a) The following registers prescribed under the rules are not maintained.

Nos.14,23 & 27. They may please be maintained now.

(b) Register No.28 is not correctly maintained. It may please be maintained as verbally instructed during the audit.

(c) Register No.10 is maintained in manuscript form. As the printed and strongly bound register has since been received all necessary entries may be made in that Register duly attested by a responsible Officer.

(d) All Other registers were got completed upto the period of audit on the spot. Entries in all the registers may please be got attested by some responsible Officer.

7. Accounts Registe:

(a) The Register Nos since maintained.

(b) Actio will be maintain the Regist oral instructions Senior Gov. Audit of Audit.

(c) The Register No. tained in bound printed forms dir

(d) Entries in all th have been attested responsible Officer.

6. Para 8(a & b). Income and Expenditure account and balance sheet:-

(a) The income and expenditure account and the balance sheet for the period ended 30-9-51 were not prepared and kept ready for audit. They were prepared during the course of audit from the information available from the various records. The Dy.Custodian may be instructed to keep these accounts ready in advance of the date of audit.

(b) The excess of the income over expenditure for the two quarters ending 30-9-51 amounted to Rs.8,831-6-10.

~~The excess of income over expenditure~~

The rent due from houses from 3-8-48 to 30-9-51 and profits due from the business of Shri Bandukwala from 1-1-49 to 30-9-51 has since been ascertained and brought to account. These account for large increase of income.

Para 8(e)i- The instruct therein are not for fu

7. Para 8(c)(i): The following amounts were due to be recovered on 1-3-52 towards rent. The recovery may please be expedited in all cases.

(i)	Building of Shri Shaikh	Rs.6- 0-0
(ii)	- do - Khaturbhai	20-11-9
iii)	- do - Bandukwala	266-12-3

Para 8(c)(i). The rent of Rs.6/- been ~~received~~ recovered.

8. Para 8(c)(ii):

(ii) Building of Shri Khaturbhai Rs.20-11-9

(ii) Action is being taken to rec rent of Rs.20-11-9 as early as po

9. Para 8(c)(iii):-

(iii) Building of Shri Bandukwala Rs.266-12-3

(iii) A sum of Rs.38-0-0 has so far recovered out of the amount of Rs. The Mamlatdar and Asstt.Custodian Belgaum has been expedited to rec remaining amount as early as possi

10. ~~Remarks~~ Para 9. The balance in the personal deposit account on 30-9-51 amounted to Rs.871-0-0. This agreed with the balance in the Treasury column of the cash book also agreed with the balance in the Treasury pass Book.

No reply.

as per cash book as well as classified abst

The balance

11. Para 10.General. Share in business of Shri Bandukwala has been sold without properly ascertaining the sale value of the business and good will. The matter requires to be investigated (Para 4(b).

No reply.

The Custodian's fee has not been credited since 1-4-51 (Para 6). Some account registers are either not maintained or incomplete (Para 7). Rent is heavily in arrears which should be recovered immediately.

Annotated Copy of the Audit Report of the P
of Evacuee Property, Belgaum for the period

S.No.	Objection raised by Examiner Outside Audit Department.	Remarks of the office inspected.
1.	2.	3.
	Previous Audit.	
	(a)Para 6(b):- A sum of Rs.266-12-3 was recoverable on account of arrears of rent on the 1st March 1952.The recovery of this amount may please be expedited.	4(a). Para 6(b)(of previous audit) A sum of Rs.38-6-3 has so far been recovered out of the amount of Rs.266-12-3. The recovery of the remaining amount is being expedited.
	(b) Para 6(c),(d)&(e):- 1/8th share of evacuee the firm was sold to the other partners for a sum of 13,085/- and 10,085/- being the amount due to the evacuee as per the books of the firm at the end of 1948 and Rs.3,000/- being the amount of goodwill. A further sum of Rs.9,945-14-0 was also recovered towards the accumulated profit from 1-1-49 to 3-11-51,the date of sale. The sale was sanctioned by the Custodian General for Rs.21,845/- including the profits upto the end of June 1951 vide letter No.CEP/DIST/14,dated 10-8-51. It is not clear whether the amount of Rs.10,085/- represents the accumulated profits to the end of the year 1948 creditable to the evacuee's account of it represents the 1/8th part of [illegible] total value of assets. Again the basis on which [illegible] understood. The annual average profit of the firm is stated to be Rs.30,000/-. In view of the large profits the amount of goodwill appears to be too low. It is also not clear how the profits are calculated. The entire valuation has been based on the report made by the circle Officer without consulting export accountants. It is,however,essential that a responsible Government Officer should examine the entire valuation and ascertain its correctness. It does seem proper to determine the valuation on the report furnished by a circle Officer. This may please be done and the results intimated to this office. The amount of goodwill which is taken at Rs.24,000/-is	4(b):- Para 6(c)(d)&(e)(of previous Audit): Action is being taken on the para and a compliance report will be submitted in due course.
	4(b)Para 7(b):- The sanction to the write off of Rs.5-3-3 is awaited. The recovery of Rs.0-2-1 is also awaited.	4(c): Para 7(b)(of previous audit): The Mamlatdar of Belgaum has been directed to recovery the arrears Rs.0-2-1 from the person concerned. A Compliance report will be sent in due course after the said amount is recovered by the Mamlatdar as Asstt. Custodian of E.P.Belgaum.
	5. Custodian's fees:- The Custodian's fee which amounted to Rs.2,207- for the period ended 30-9-51 has not been credited to Treasury as there is some doubt whether the fee is creditable to the Union or State Govt. and the matter is referred to the Accountant General,Bombay the matter may be expedited and the amount of Rs.2,207- together with the amount of Rs.137-12-00 due upto end of March,1951 may please be credited to Govt. early date.	Custodian fee. A sum of Rs.4,808-11-4 being the Custodian fees from April,1951 to March,1952 has been credited into the Treasury on 3-7-52.

No.CEP/Audit/14/9-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 13th November,1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

AUDIT DEPARTMENT
No. R55 40028 D
Date 13 NOV 1952

Subj:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 30th September, 1951.

Ref: Examiner, Outside Audit's letter No.CA/Evac/10446 dated 14-10-1952 and this office letter of even number dated 28th October, 1952.

Your replies are still awaited. They may please be forwarded immediately.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

J.13/11.
Copy to :-
1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

R+D

D

For information

17/11/12

18/11

Supdt

No.CEP/Audit/14/IX-61.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 29th January,1953.

To

The Examiner, Outside Audit Department,
Bombay.

REHABILITATION DEPARTMENT
File No. 0 R 55
S. No. 4490 D
Date 31 JAN 1953

Sub: A.R.on the P.D.Accounts of the Dy.C.E.P. Belgaum for the period ended 30-9-1951.

Ref: Your letter No.CA/Evac/10446,dated 14-10-52 and Dy.C.E.P.'s No.POL/1442,dated 3-1-53.

I am to enclose herewith a copy of Deputy Custodian of Evacuee Property's replies to your further remarks. This office remarks are given in column 4.

30-1-53
Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encls:-
Copy to :-
1. The Custodian General of Evacuee Property, New Delhi.
2. ~~The Examiner, Outside Audit Department, Bombay.~~
3. The Secretary to the Government of Bombay, R.H.D.
4. The D.C.E.P. Belgaum

For information

312

No.CEP/Audit/14/9-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 13th November,1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 30th September,1951.

Ref: (i) This office letter of even number dated 22-8-1952
(ii) Custodian General of Evacuee Property's letter No.1/2/(2)/2/(S&A)/52,dated 24-10-52 to this office.

I am to give below remarks of the Custodian General of Evacuee Property offered by him on the annotated audit report, copy of which was endorsed to you under this office letter mentioned above.

(b) Para 6(c),(d)&(e): The Custodian of Evacuee Property is being asked to furnish a further report at a very early date.

4(e) Para 7(b): A further report is awaited from the Custodian and he is being asked to expedite the case.

Para 7: Accounts Register: The Custodian of Evacuee Property is being asked to submit a further report whether all the registers have been opened and are now being maintained properly.

Para 8(c)(i): This may be verified at the next inspection. The C.E.P.is being asked to intimate what action has been taken for the recovery of the other amounts.

Para 8(c)(ii): The Custodian of Evacuee Property is being asked to submit the compliance report at an very early date.

Para 9: The Custodian of Evacuee Property is being requested to intimate whether the balance of Rs.228-5-7 has since been recovered.

You are requested to forward your replies early.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property,with reference to his letter referred to above.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Examiner, Outside Audit Department, Bombay.

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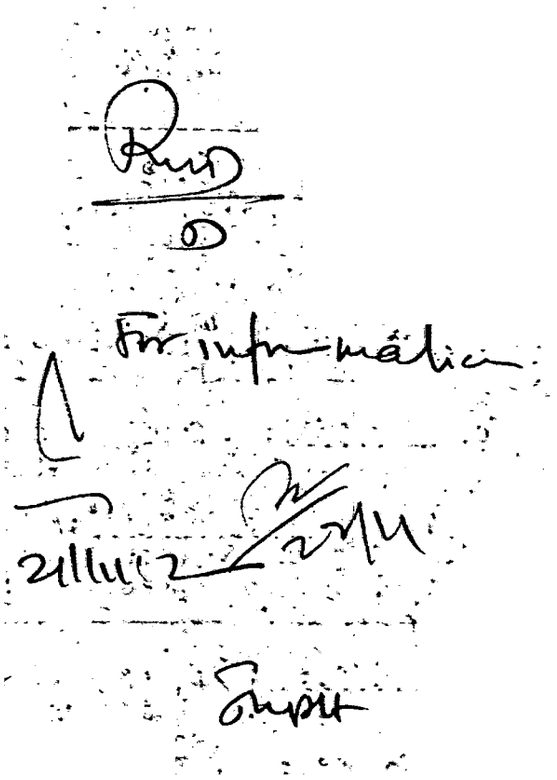

No.CEP/Audit/14/IX-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 30th October,1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 30th Sept.1951.

Ref: Examiner, Outside Audit's letter No.OA/Evac/10446, dated 14-10-1952,addressed to this office and copy to you.

Your replies to Examiner, Outside Audit's letter referred to above may please be forwarded early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

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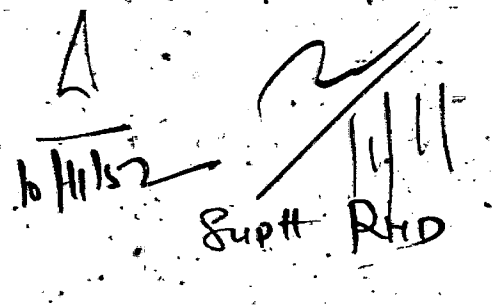
for information



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Reminder.I.

No.CEP/Audit/14/9-51.
Office of the Custodian of Evacuee Property
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 17th December,1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: A.R.on the P.D.A/C. of the Dy.Custodian of Evacuee Property, Belgaum for the period ended 30th September,1951.

Ref: This office letter of even number dated 13-11-52,forwarding the remarks of the C.G.E.P. New Delhi on the annotated copy of the audit report.

Please forward your further replies to the remarks of the Custodian General of Evacuee Property,intimated to you under this office letter referred to above immediately.

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18 DEC 1952

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-
1. Examiner, O.A.D.,Bombay.
2. The Custodian General of Evacuee Property, [redacted] New Delhi.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

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No.CEP/Audit/14/IX-51.

OFFICE OF THE

CUSTODIAN OF [illegible]

Mercantile [illegible] Floor,

[illegible] Bombay.

8th May,1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 30.9.51.

Ref:- Your letter No.OA/Evac/21495 dated 24.3.53 and OA/Evac/526 dated 15.4.53.

Para 4(b):- I am to enclose herewith a copy of the Deputy Custodian of Evacuee Property, Belgaum's letter No.EVQ/Audit dated the 27th April,1953.

In these circumstances the objections may please be dropped.

9/5/53

for Accounts Officer,
Custodian of Evacuee Property,
Bombay.

9/5/53

P.T.O.

Copy to:- 1. The Custodian General of Evacuee Property, New Delhi, along with Deputy Custodian's letter.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

3. The Deputy Custodian of Evacuee Property, Belgaum.

REHABILITATION DEPARTMENT
File No. R55
S. No. 18270
Date 9 MAY 1953

KGH.8.5.55.

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Submitted for information
N.H.W.
12/5/53

Supdt.

No. CCP/Amdt(6)/26/[illegible]

OFFICE OF THE
CUSTODIAN OF ENEMY PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 17th April, 1950.

To

The Assistant Custodian of
Enemy Property,
Belgaum.

Sub: A.D. on the L.P.O./C of the P.P.P. Belgaum,
for the period ended 30.6.1951.

Ref: Reminder, C.C.D. Bombay's letter No.M/Accounts dated 24.6.1950.

A copy of the Audit Proof of Enemy Property, Bombay's letter No.C/Gn(A)/Audit/1/50 dated the 7th April 1950 is enclosed. You are requested to forward your replies for the outstanding objection (Para 4(b)) of the above A.D. immediately.

Sd.

Accounts Officer,
Custodian of Enemy Property, Bombay.

P.T.O.

Copy forwarded for w/c to:-

(i) The Custodian General of Evacuee Property, New Delhi, with reference to his letter mentioned above.

(ii) The Examiner, Outside Audit Department, Bombay.

(iii) The Secretary, Rehabilitation Department, Bombay.

REHABILITATION DEPARTMENT
File No. R55
S. No. 15813
Date 21 APR 1953

Accounts Officer,
Custodian of Evacuee Property, Bombay.

III.Reminder. No.CEP/Audit/14/9-51.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 17th December,1952.

To
The Collector & Deputy Custodianof
Evacuee Property, Belgaum.

Sub: A.R.on the P.D.A/C.of the Dy.Custodian of Evacuee Property, Belgaum for the period ended 30th September,1951.

Ref: Examiner,O.A.'s No.OA/Exac/10446,dated 14-10-52, this office letters of even numbers dated 28-10-52 and 13-11-1952.

Your further replies may please be forwarded immediately.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-
1. The Examiner,O.A.D., Bombay.
2. The Custodian General of Evacuee Property, New Delhi.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

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No.CEP/Audit/14/9-51.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 21st February,1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Dy.C.E.P.Belgaum for the period ending September,1951.

Ref: This office No.letter of even No.dated 29th January,1953, on the above subject.

-.-.-.-.-.-.-.-.-.-.-.-

Please refer to para 4 of the audit report on the accounts of Dy.C.E.P.Belgaum for the period ending 30th September,1952, issued by you under your No.OA/Evac/14561,dated 24-12-1952.

As only para 4 (b) of the audit report for the period ending 30th September,1951, has been brought forward in the audit report for the period ending 30th September,1952, it is presumed that all the other paras have been treated as settled.

This may please be confirmed early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, New Delhi with reference to his No.1/12(2)/ Audit/S&A/53,dated 16-2-1953.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Deputy Custodian of Evacuee Property, Belgaum.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 8072-D
Date 24 FEB 1953

J.21/2.

For information.

No.CEP/Audit/14/9-51,
OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

Dated the 27th March, 1953.

REHABILITATION DEPARTMENT
File No. 1 RSS
R. No. 126530 TS D
Date 30 MAR 1953

The Examiner,
Outside Audit Department,
Bombay.

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ending September, 1951.

Reference:- This office even number dated 20-2-53.

Please confirm that the above audit report except for para 4(b) is settled.

An early reply is requested.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments:-
1. The Custodian General of Evacuee Property, New Delhi, in continuation of this office No.quoted above.
2. The Secretary to the Government of Bombay, Rehabilitation Department.
3. The Deputy Custodian of Evacuee Property, Belgaum.

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For information

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REHABILITATION DEPARTMENT
File No. ARE 7153 -
S. No. 25861
Date - 2 JUL 1953

No.CEP/Audit/2/IX-51.

CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building,
Mahatma Gandhi Road, Fort,
Bombay.
Dated the 1st July,1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Kaira for the period ended 30th September,1951.

Ref: This office letter of even number dated 28-1-1953.

Please refer to Deputy Custodian of Evacuee Property, Kaira's letter No.POL-1064,dated 19-6-1953. The compliance reported may please be verified and the audit items settled.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments alongwith Deputy Custodian of Evacuee Property,'s letter to :-

1. The Inspecting Officer(Accounts), Office of the Custodian General of Evacuee Property, New Delhi, with reference to his letter No.2/22(2)/Audit/S&A/53, dated 6-6-53.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

3. The Deputy Custodian of Evacuee Property, Kaira.

Encl:-1.

No.P.O.L.1064.
Kairu:25-2-1953.

Read:- Report ending with No.POL.dated 16-2-53 from the Mamlatdar and Assistant Custodian of Evacuee Property, Latur.

ORDER.

House No.495 and open plots bearing Nos.497,498 and 504 standing in the name of evacuee Gulamrasul Gansher have been declared to be evacuee property and vest in the Custodian.

Orders for renting house No.495 have already been passed.

It is reported by the Mamlatdar that there are open plot and nobody is coming forward to take them on rent. A note to that effect should be kept in the Government records.

Sd/- A.L.Chauhan.
Deputy Custodian of E.P.
Kairu.

To:
The Mamlatdar and Assitant Custodian of Evacuee Property,
Latur.

G.R., G.D., No. 2408, dated 22-6-22.]

Std. Sectt. 78 e.

Correspondence

DOCKET SHEET

No 2.

Subject :— Audit Report of the P.D.A. of the Dy. C. of E.P. Belgaum for the period ending 31-10-1951 to 31st-3-52.

File No. R-55/1881 D

Rehabilitation **DEPT.**

D **BRANCH.**

References :—

Date.	To whom sent.	Notes and instructions.

Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property for the two quarters from 31.10.51 to 31.3.52.

Belgaum.

No.O.A/

To

The Custodian of Evacuee Property,
Bombay.

The audit of Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period from 1.10.51 to 31.3.52 was carried out between 1.4.52 and 4.4.52 and the entire period was subjected to scrutiny.

2. No cash was held in hand by the Deputy Custodian during the period of audit. The following statements are appended to this report.

1. Income and Expenditure Account for the half year ending 31.3.52.
2. Balance Sheet as at 31.3.52.

Previous Audit.

3. Replies to the audit report for the period ended 30.9.51 issued under this office letter No.OA/Evac/ 1228 dt. 29-4-52 may please be expedited.

4. Current Audit.

During the period under audit the following persons were declared as evacuees by the Deputy Custodian.

Name of person	Order No.
1.Shaik Abdul Kadir of Chikodi	POL.1442 dt.26.3.52.
2.Maula Ali S/O.Hazratshah of Soundatti	POL.1442 dt.26.3.52.
3.Baba Khan Abdulla H.N.4698, Karkar Galli Belgaum	POL.1442 dt.25/2/52.
4.Abdul Razak of Bagewadi Belgaum	POL.1442 dt.4.8.51.
5.Shrimati Hazratbi W/O. Abdul Razak S.N.4	-do-
6.Mohomed Ali Gudisab Nargod of Bagwadi	-do-
7.Gazi Usuf ali at 93B,Camp, Belgaum.	POL.1442 dt.12.12.51.
8.Haji Shukur Haji Ayub of Gokak	POL.1442 dt.26.3.52.

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(a)The Deputy Custodian, could not however declare the properties of S.N.1 and S.N.2 as evacuee property as the fathers of both the evacuees, namely Shaikh Abdul Kadir and Maula Ali are living and as per Muslim law the said evacuees are not entitled for a share in the property during the life time of their fathers.

(b)S.No.3, Shri Babukhan Abdula :- Five thirty sixth shares in House No. 4698, Karkar Galli, camp Belgaum to which he was entitled was declared as evacuee property on 25.2.52. Its valuation and fixation of rent are still awaited. They may please be expedited.

(c)The Deputy Custodian declared 1/3rd and 7/36th shares in the house Nos.218 and 219 as evacuee property in respect of S.N.4 and 6. Valuation of both the houses as arrived at by the Panchas is Rs.1500/-, and the proportionate rent of these shares as fixed by the Mamlatdar of Belgaum is Rs.2-10-0 P.M. The Panch valuation of the houses requires confirmation by the Executive Engineer, Shrimati Hazratbi, wife of Shri Abdul Razak, was also declared as

as evacuee on 4.8.51. She owns a house (No.1553) at Navi Peth Shahapur. The reason as to why this house was not taken possession of by the Deputy Custodian may please be explained.

(d)The S.W.F, Shri Gazi Usuf Ali who was declared as evacuee on 12.12.51 owns a shop Kashmir Art stores in House No.93-B, Camp Belgaum when the owners of the house one Shri Mirajkar filed a suit against him for recovery of rent etc.due to him. The Civil Judge, Belgaum, ordered that Shri Mirajkar may recover the amount by selling some of his movable property in the shop. Early steps may please be taken to auction the remaining property (which is subject to deterioration) of the evacuee which is now lying in the custody of Shri Mirajkar. The Civil Judgex Belgaum is also having a cash of Rs.41.13.3 of the evacuee Shri Gazi Usuf Ali. This amount may please be recovered/~~remitted~~ to the P.D.A. of the Deputy Custodian.

(e)The S.W.C, Shri Haji Shukur Haji Ayub had filed a darkhast in 1941 against Shri Babu Gangaram Agarwalla of Ankalgi for recovery of Rs. 5763.2.0. Haji Shukur Haji Ayub was declared an evacuee on 26.3.52. The Civil Judge Gokak passed a decree of Rs.5763.2.0 in favour of the evacuee. Early steps may please be taken to recover the amount from Shri Babu Gangaram Tegarwala of Ankalgi for credit to the P.D.A.

5. Income and expenditure Account and Balance Sheet:- The correct valuation of 19/36th share of the houses of Shri Abdul Razak and Mohomed Ali Gudisab(S.Nos.4 & 6 vide para 4 ante) may please be got confirmed by the Executive Engineer and necessary adjustment made in the balance Sheet.

6. Custodian's fees:-
(a)The Custodian's fees should have been charged on gross realisation from the begining of the period upto 31.3.52 and not on the realisable amounts(vide Rule 26 on page 9 of the Administration of Evacuee (Central) Rules 1950). The gross realisation during the whole period is Rs.25213.8.11 including the expenditure of Rs.412.4.0 incurred by the Dy.Custodian. The fees at the rate of 10% should be charged on Rs.140/- and at 20% on the remaining amount. The total fees chargeable work out to Rs.5028.11.4, as against Rs.5224.3.9 charged to Income and Expenditure accounts during the period from commencement to 31.3.52. The excess debit of Rs.195.8.5 may please be adjusted in the next accounts.

7. General:-Early steps for disposal of all the cases detailed in para 4 ante together with all the outstanding paras of the previous reports are necessary and may please be taken.

REHABILITATION DEPARTMENT
F. R55
S. No. 18810 D
Date 24 MAY 1952

sd/-
Asstt.Examiner, Outside Audits.

2276 23/5/52

Copy forwarded to:-
1. The Dy.Custodian of Evacuee Property, Belgam.
2. The Secretary to the Govt.of Bombay, Rehabilitation Department, Bombay.
3. The Secretary to the Government of Bombay, Finance Department, Bombay.
4. The Custodian General of Evacuee Property, Delhi.
5. A.A.O.I/C.D.A.XVII Section, A.G's office, Bombay.
~~6. S.W.(SGK).~~

Srinivas Rao 19/5

Asstt.Examiner, Outside Audits.

the period	2624-1-0	
Excess of expenditure income		8060-10-0
ent:-		
a) Taxable from properties		
out:-		
1)Chrl Krish Pro in C0-0-C1	10-0-0	
Add Duo from 1-10-C1 to C1-0-C2	20-0-0	
	30-0-0	
Less paid upto C1-0-C2	30-0-0	0- 0-0
2)Chrl Venkaiah on 30-0-C1	100- 2-0	
Add Duo from 1-10-C1 to 31-0-C2	120- 0-0	
	270- 2-0	
Less paid upto C1-0-C2	218-10-0	00- 0-1
(3)Chrl Venkaiah on 30-0-C1	725-12-0	
Add Duo from 1-10-C1 to C1-0-C2	200- 0-0	
	952- 0-0	
Less paid upto 31-0-C2	626-12-1	300- 0-0
(4)Abdul Wahab from 0-0-C1 to 31-0-C2		20-10-0
Add unrecovered amount of rent from property of Venkaiah		005- 0-0
Cash at Treasury on C1-0-C2		24801- 0-11
00570- 0-0		54570- 0-0

Office of the Collector and Dy.Custodian of Evacuee Property Belgaum
Income and Expenditure Accounts for the half year from 3-10-51 to 31-3-52.

Income			Expenditure.		
By Rent					
1. Building of Shri Shaikh Abdul Karim at Rs.6/- p.m.from 1-10-51 to 31-3-52		30- 0-0	To Custodian's fees(20%)		2758- 0-3
2. Building of Shri Khantunbi at Rs.20/- p.m.from 2-10-51 to 31-3-52		120- 0-0	To Income during the period	697-14-6	
3. Building of Shri Bandukwala at Rs.34-6-0p.m. from 1-10-51.to 31-3-52		206- 4-0	1/8 share of Bandukwala	13095- 0-0	
4. Building of Shri Abdul Razak & Mohomad Gudisab 19/36 share from 4-8-51 to 30-9-51	4-14-6			13792-14-6	
From 1-10-51 to 31-3-52	15-12-0	20-10-6			
1/8th share of profit of Shri Bandukwala from 30-9-51 to 3-11-51		321- 0-0			
Excess of expenditure over income		2060-10-9			
		2758- 0-3			2758- 0-3

Balance Sheet as at 31-3-52.

Liabilities.			Assets.		
Capital:-			Buildings:-		
Opening balance		42869- 6-0	1.Shri Shaik	2500- 0-0	
Add 19/36th value of building of Shri Abdul Razak and Mohomad ali		791-10-0	2.Shri Khantunbi	5000- 0-0	
Add Decree passed in favour of Shri Haji Shukur Haji Ayab by Civil Judge Gokak		5763- 2-0	3.Shri Bandukwala	12634- 0-0	
Amount remaining with the Civil Court Belgaum due to Kazi Usuf Ali		41-13-3	4.Shri Abdul Razak Mohomad Ali	791-10-0	20926-10-0
		49465-13-3	Decree passed in favour of Haji Shukur Haji Ayub by Civil Judge Gokak.		5763- 2-0
Custodian's fees outstanding:-			Amount due from Civil Court Belgaum due to Qazi Usuf Ali		41-13-3
1. Upto 30-9-51	2345-10-6		1/8th share in business of Shri Bandukwala	13095-0-0	
2. From 1-10-51 to 31-3-52	2758- 0-3	5104- 3-9	Less 1/8th share recovered.	13095-0-0	
			Share of profit of Bandukwala	9620-14-0	

URGENT.

No. CEP/Audit/ 14 / 111-52

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, 4th floor,
Flora.Fountain, Fort, Bombay. 1.

Dated the 26th Aug 1952.

RSS
No. 30195 & TO
27 AUG 1952

The Collector & Dy. Custodian of Evacuee Property,
Belgaum.

Subject: Audit Report on the Personal Deposit Account of the Dy. Custodian of Evacuee Property, Belgaum for the period ending March 1952

Your attention is invited to the audit Report No. OA|Evac|2274 dated 29|8|52 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (4 copies) within seven days of the receipt of this letter in the form given below. One copy of your reply may please be endorsed to the Examiner Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

Serial No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian general	Remarks of Audit office.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

P.T.O.

Copy forwarded with compliments for information to

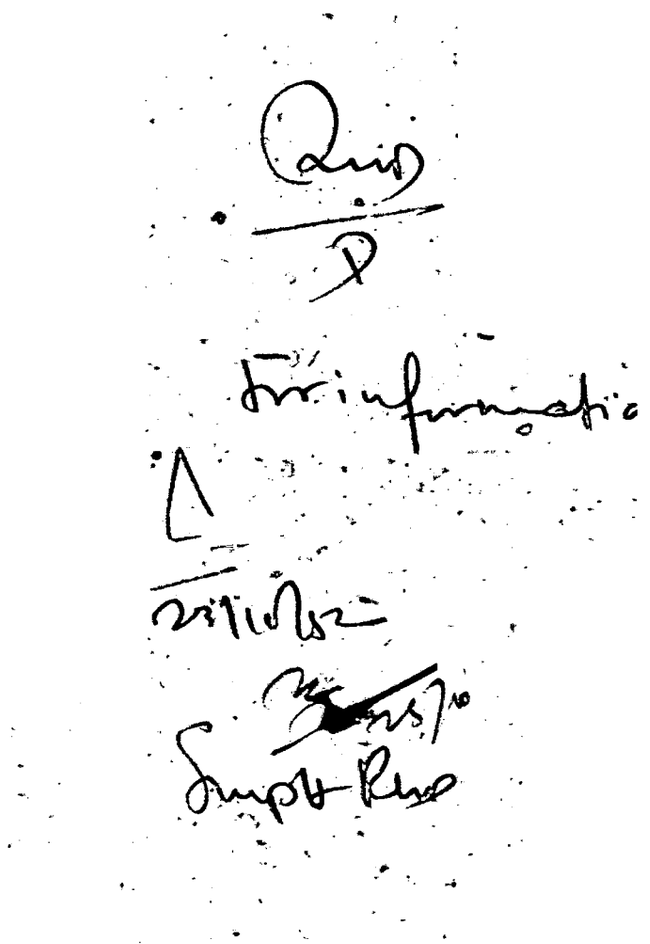
1) The Custodian General of Evacuee Property, 'P' Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Dy. Custodian of Evacuee Property

2) Secretary to the Government of Bombay, Rehabilitation Department.

3) Examiner, Out Side Audit Department, Bombay, Universal Assurance Bldg, 4th floor, Sir P.M. Road, Bombay.1. The remarks of this office will be communicated to you on receipt of the replies from the Dy. Custodian of Evacuee Property.

4) Accountant General, Bombay.

14/8.



No.CEP/Audit/14/III-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated 18th November 1952.

To

The Examiner Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir P.M.Road, Bombay No.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Belgaum for the Period ended 31-3-1952.

Ref: Your letter No.OA/Evac/2274 dated 23-5-52 forwarding the above audit report and Dy.Custodian of Evacuee Property, Belgaum letter No.PDL.1442/Audit dated 11-11-1952, furnishing replies to the audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Belgaum, is also being asked to take immediate action on these remarks and intimate compliance under advice to you.

HAL LITATIO.. DEPARTMENT
File No. R55
No. 414/13
Date 25 NOV 1952

Encl:1-2.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P' Block, New Delhi together with a copy of the annotated audit report, with ref.to his No.1/2/(12)/3/(S&A)/52, dt.12-10-52.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Secretary to the Government of Bombay, Finance Department, Bombay.
4. The Deputy Custodian of Evacuee Property, Belgaum with reference to his PDL.1442/Audit dated 11-11-52. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Department, Bombay.
5. The A.G., Bombay (DA XVII) reference to No.DA.XVII/II/2052 dated 13-9-52 with reference to para 6 of this audit report.

1.	2.	3.
8.	Para 4:9(e): The decretal amount of Rs.5,763-2-0 in favour of the Evacuee should recovered early.	The Darkhast was pending in the Court of the Civil Judge Jr.Division Gokak and the Deputy Custodians name was entered as a party it could not be proceeded further. Accordingly the Darkhast was got amended by the Court. The J.D.Shri Babu Agravale had raised contension of oral satisfaction of the decretal amount It is reported that the matter was heard on 19-9-52 [illegible] J.D.'s contensions were disallowed by the Civil Judge. The Mamlatdar is now being asked to expedite the execution proceedi
9.	Para 5: Correct valuation of the 19/36th share of the houses of Shri Abdul Razak and Mohamad Ali Ghudu Saheb to be got confirmed by the Executive Engineer.	The Executive Engineer has reported the valuation of the building to be Rs.400/-.
10.	Para 6: The Custodian Fees:- The correct amount chargable for theperiod from the commencement to 31-3-52 work out to Rs.5,028-11-4 as against Rs.5,224-9-9. The excess be adjusted in the next [illegible] accounts.	Rs.96-0-0 has been debited on 26-8-5 Rs.24/- has been debited on 31-3-51 and Rs.4,908-11-4 has been debited 3-7-52. Thus an amount of Rs.5,028- is correctly debited.

Sd/-.....
Collector and Deputy Custodian of Eva
Property, Belgaum.

Audit Report on the Personal Deposit Account of the De

Sl.No.	Objection Raised by the Examiner, Outside Audit Department, Bombay.	Remarks of the Office inspected.
1.	2.	3.
	1. Previous Audit: Replies to the audit report for the period ended 30-9-51 is issued under this office letter No.OA/Evac/1228,dt.29-4-52 may please be expedited.	No remarks.
	2. Current Audit: During the period under the following persons were declared as Evacuee by Deputy Custodian. Name of person. — Order No. 1. Shaik Abdul Kadir of Chikodi — POL.1442,dt.26.3.52 2. Maula Ali S/O.Hazaratshah of Saundatti. — POL.1442,dt.26.3.52 3. Baba Khan Abdulla H.N.4698 Kakar Galli,Belgaum. — POL.1442,dt.25.2.52. 4. Abdul Razak of Bayewadi Belgaum — POL.1442,dt. 4.8.51 5. Shrimati Hazrathi W/O Abdul Razak S.N.4. — - do - 6. Mohomed Ali Gudisab Margod of Bagrwadi — - do - 7. Gazi Usuf Ali at 93B,Camp Belgaum — POL.1442,dt.12.12.51. 8. Haji Shukur Haji Ayub of Gokak — POL.1442,dt.26. 3.52.	
	3. Para 4:9(a): The Properties of the persons at S.Nos.1 and 2 of Para 2 could not be declared as Evacuee Property as their fauthers are living and according to Muslim Law the Evacuees are not entitled for a share in the property during the life time of their fathers.	The matter has been dropped as per Custodian's letter No.CEP/DMST/14 of 2nd June, 1952.
	4. Para 4:9(b): Shri Babakhan Abdulla:-The valuation and fixation of rent of H.No.4698 Kakargalli,Belgaum.	The Valuation has been fixed at Rs.700/- by the P.W.D. The rent of Rs.0-14-0 has been fixed for the Evacuee's share i.e.5/36th share and the arrears of rent of Rs.10-7-0 for the period from 4-8-52 to 31-8-52 has been recovered and credited in the Treasury on 6-9-52.
	5. Para 4:9(c): Shrimati Hajrathi w/o Abdul Razak's property H.No.1553 Navi Galli,Shahapur not declared as Evacuee Property and not taken possession of.	The house No.1553 of the Navi Galli has since been declared as E.P.on 31-7-52 and correspondence regardin fixation of rent is in progress.
	6. The P.V.of the houses 218 and 219 of Bagewadi of Abdul Razak requires confirmation.	The valuation of the building No.21 and 219 of Bagewadi has been made a Rs.400/- by the P.W.D.
	7. Para 4:9(d): Shri Usuf Ali Kashmir Arts Stores:-Early steps to be taken to auction the remaining property i.e. stationery articles and get the amount of Rs.41-12-3 which is in the Court at the Credit of the Evacuee to be credited to the P.L.A.of the Deputy Custodian.	The Stationery articles have since disposed of for Rs.100/- and the amo credited in the Imperial Bank of In on 24/10/1952.

uty Custodian of Evacuee Property,Belgaum for period ending 31-3-1952.

Remarks of the Custodian of Evacuee Property, Bombay.	Remarks of the Custodian General of Evacuee Property,New Delhi.	Remarks of the Audit Office.
4.	5.	6.
The annotated audit report has been forwarded under this office No.CEP/Audit/14/IX-51, dated 22-9-52.		
Copy of this office letter No.CEP/DIST/14,dated 2.6.52 is enclosed.		
This may be verified in the next audit and settled.		
	- do -	
	The Deputy Custodian of E.P.is requested to fix the rent immediately and effect the recovery.	
		This may be verified in the next audit.
	This may verified in the next audit Deputy Custodian of E.P.is being asked to confirm that all the remaining property has been disposed off and also to state whether Rs.41-13-3 has been recovered and credited to P.L.Account.	

Contd....(2).

No.CEP/DIST/14,
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, (4th Floor),
Mahatma Gandhi Road, Bombay-1,
Dated the 2nd June, 1952.

To

The Collector and Dy.Custodian
of Evacuee Property,
BELGAUM.

Subject:- S.K.Abdul Kadar and Maula Ali.

References:- Your order No.P.C.L.1442, dated 26-3-52.

Following is the order of learned Additional Custodian of Evacuee Property,Bombay in the matter.

"On the ground that they have nog property in India now, it would not be correct to declare them as non-evacuee. The Dy. Custodian's finding or declaration that those persons are non-evacuees is set aside. As no property of their is traced, no useful purpose would be served by proceedings to declare them evacuees. For the present the proceedings should be dropped.

This is for your future guidance.

Sd/- S.H.Wadhwani.

for Custodian of Evacuee Property,Bombay.

.18/11/52.

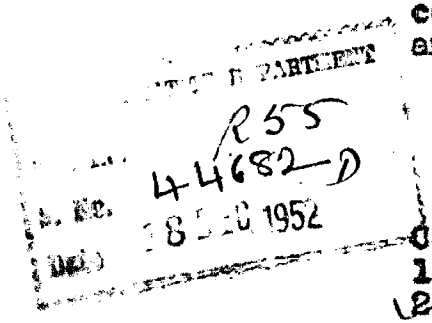
No.CEP/Audit/14/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 17th December,1952.

To
The Collector and Deputy Custodian
of Evacuee Property, Belgaum.

Sub: A.R.on the accounts of Dy.C.E.P.,Belgaum
for the period ended 31st March,1952.

Ref: This office letter even No.dated 25-11-52,
forwarding annotated audit report.

Your further replies on the remarks contained in column four of the annotated audit report are awaited and may please be expedited.



Baranwal
Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy to :-
1. The Examiner, C.A.D., Bombay.
2. The Secretary to the Govt. of Bombay, R.H.D.,Bombay.
3. The Custodian General of Evacuee Property, New Delhi.

Fin

D

Pour information

23/12-15/2 26/12

Signé

REHABILITATION DEPARTMENT
File No. R 55
S. No. 2960 D
Date 20 JAN 1953

No.CEP/Audit/14/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 20th January, 1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: A.R.on the P.D.Accounts of Dy.C.E.P.Belgaum for the period ended 31-3-1952.

Ref: This office letter of even number dated 25-11-1952 forwarding the annotated copy of Audit Report.

-.-.-.-.-.-.-.-.-.-.-.-.-.-.-.

I am to give below remarks offered by Custodian General of Evacuee Property in his letter No.1/2(12)/3/S&A/52, dated 5/6th January, 1953. You are requested to forward your replies early.

Para 1: The annotated audit report has been sent to the Examiner, Outside Audit Department, Bombay, vide this office letter No.1/2(12)/2/S&A/52, dated 24-10-52.

Para 2: No remarks.

Para 3: No remarks.

Para 4: This will be verified at the time of next audit.

Para 5: Rent may please be fixed at an early date and steps taken for recovery of arrears.

Para 6: Will be verified at the next audit.

Para 7: Your final report on the action taken by the Assistant Custodian is awaited.

Para 8: Please state the present position of the recovery of Rs.5,763/2/-. Special steps may please be taken to liquidate this amount.

Para 9 & 10: Will be verified at the time of next audit.

For Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-

1. The Custodian General of Evacuee Property, New Delhi.
2. The Examiner, Outside Audit Department, Bombay.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

For information
Maybe awaited till
15-2-53.

REHABILITATION DEPARTMENT
File No. R55
S. No. 4609
Date - 2 FEB 1954

No.CEP/Audit/14/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 31st January,1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: A.R.on the P.D.Account of the Dy.C.E.P.,Belgaum for the period ended 31-1-52.

Ref: This office letter of even number dated 25-11-52, forwarding the annotated copy and audit report.

-.-.-.-.-.-.-.-.-.-.-.-.-.-.-.

I am to enclose herewith a copy of Dy.Custodian of Evacuee Property, Belgaum's letter No.POL-1442,dated 3-1-53, giving further replies to this office remarks in column 4 of the annotated report.

The Deputy Custodian of Evacuee is being asked to submit final report showing the exact position of each para. Further report from ~~him~~ him may be awaited.

Accounts Officer,
Custodian of Evacuee Prpperty, Bombay.

Copy to :-
1. The Custodian General of Evacuee Property, New Delhi.
2. The Dy.C.E.P.Belgaum for immediate action.
3. The Secretary to the Government of Bombay, R.H.D.

Rup

D

For information

17/2

17/2

Sd

G.R., G.D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :—

File No._____

_____**DEPT.**

_____**BRANCH.**

References :—

Date.	To whom sent.	Notes and instructions.

URGENT.

No.CEP/Audit/14/9/52
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, (4th Floor),
Mahatma Gandhi Road, Bombay-1,

Dated the 26-12-1952.

To

The Collector and Deputy Custodian
of Evacuee Property,
Belgaum.

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the period ending ---- 30-9- 1952.

Your attention is invited to the audit Report No.OA/Evac/14561 dated 24-12-52 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (5 copies) within seven days of the receipt of this letter in the form given below. One copy of your reply may please be endorsed to the Examiner Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

S.No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
1.	2.	3.	4.	5.	6.

Baramb. 26.12.52
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

R 55
45945
- 1952

Copy forwarded with compliments for information to:-

1. The Custodian General of Evacuee Property, "P" Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Deputy Custodian of Evacuee Property Belgaum.

2. Secretary to the Government of Bombay, Rehabilitation Department.

3. Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M.Road, Bombay-1. The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property, Belgaum.

4. Accountant General, Bombay.

S.26/12/52.

Report on the audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Belgaum,for the two quarters ending 30-9-1952.

Reply to be addressed to-
THE EXAMINER, OUTSIDE AUDIT DEPARTMENT
Branch Office of The Accountant General, B
Universal Assurance Building, 4th Floor,
Sir P. M. Road, BOMBAY No. 1

No.OA/Evac/

To
The Custodian Evacuee Property,
BOMBAY.

The audit of the Personal Deposit Account of the Dy. Custodian of Evacuee Property,Belgaum,for the two quarters ending 30-9-1952,was carried out at Belgaum on the 17th and 18th November 1952.The entire period was subjected to scrutiny.

2. No cash was held in hand by the Deputy Custodian during the period of audit.

3. x The following statements are appended to this report:-
(a)Income and Expenditure Account for the half year ending 30-9-1952.
(b)Balance sheet as at 30-9-1952.

Previous Audit.

4. (a)Para 4(b) of A.R.for the half year ending 30-9-51, para 6(c) (d)(e) of A.R.for the period from the beginning upto 31-3-1951:-

Ascertainment as to whether the amount of Rs.10,095/- represents the accumulated profits to the end of the year 1948,or it represents the total value of assets is still awaited.Besides,the goodwill of Rs.3,000/-appears to be too low,in view of the large profits of the concern.The whole matter is stated to be under enquiry the result of which is awaited and may please be communicated to this office when arrived at.

(b)Para 4(a) of the A.R.for the half year ending 31-3-52

The fathers of both the evacuees,Shri Shaikh Abdul Kadir of Chikodi and Shri Maula Ali of Saundatti are still stated to be living.Ascertainment of the evauceeś' share in both the properties and their valuation may please be completed for record of a footnote in the Balance Sheet.

(c)Para 4(b) ibid:- The valuation of the properties of Shri Baba Khan Abdulla is still awaited and may please be expedited.

Current Audit.

5. Accounts Register:Form No.28:Summary of monthly balances in the Personal Account:-

This register has not yet been maintained in spite of transactions issued during previous audit.It may please be completed now in all respects and kept ready for scrutiny at the time of next audit without fail.

6. Proforma Accounts: (a)Rent due from the Buildings of Shri Babakhan:-

This person is in Pakistan since 1945 and is an evacuee under Section 2 (d)(ii) of the Administration of Evacuee Property Act 1950 and hence this property vested in the Dy. Custodian from 15-8-47 under Section 8(b) of the said Act,A sum of Rs.10-8-0 on account of rent from 4-9-51 only has so ar been recovered.Recovery of the balance of Rs. 43-5-0 may pease be expedited.The omission to recover rent from 15-8-47 to be brought to notice for review of any other omissions o this nature.

(b)Rent due from the Buildings of Shrimati Hazaratbi:-

The nt of Rs.14/- per month is only provisional subject to confirmation by the Ex.Engineer.Recovery of rent of Rs.812/- from 1-12-7 may also be expedited.

(c)ction sale proceeds of movable property Rs.100/-:-

Thi represents the auction sale proceeds of movable property eferred to in para 4(d) of A.R. for the half year ending -3-1952.This amount has since been recovered on 24-10-1.

(Custodian fees recoverable from Govt-:-The gross--

The gross realisations during the year 1951-52 amounted to Rs.24,543-8-11.The Custodian Fees at 20% on this were credited to Govt.under XLVI-Misc.Govt. have not decided (vide Rehabilitation Deptt.Notification No.R.141 -B dt 27-5-52)that fees equivalent to 10% of the gross realisations only is to be changed restrospectively for the year 1951-52.Hence a sum of Rs.2,454-6-0 is recoverable from Govt.on this account.

(e)Additions to Capital Rs.4,100/-:-

This represents the valuation of the buildings of Shri Hazartbi vide para 4(c) of the last audit report and amount realised on sale of movable property vide para 5(c) ante.

(f)One fourth bid amount repayable:-

This represents the recovery of one forth the bid amount at the time of auction of moveable property of Gazi Yusuf held the Mamlatdar of Belgaum.The auction was subsequently not confirmed by the Collector and the amount is hence repayable

(g) Buildings:-

The valuation of all these buildings is yet to be confirmed by the Ex.Engineer who may please be expedited in the matter.

(h)Decrees : Rs. 5,763-2-0 and Rs.41-13-3:-

The recovery of these amountsmay please be expedited.

(i)Irrecoverable rent of Rs.595-3-3:-Sanction of the Govt. to the write off of Rs.595-3-3 stated to have been applied for is still awaited.

(j)Municipal taxes etc.payable:-

The correct amount payable on Municipal taxes etc.is yet to be ascertained as a major portion of the Evacuee Property is situated in the Belgaum Municipal areas.Clearance of this liability may also be expedited.

7. It is presumed that securities as required under your Circular No.CEP/CIR/205/A/C dt 20-8-52 have since been obtained from the persons responsible for the collection of r nt etc.etc.

8. General:-

The following points need special attention:-

(a)Non ascertainment of the correct sale value of the business and good will of Shri Bandukwala(vide para 4(a) ante).

(b)Failure to recover rent fr m 15-8-47,the date on which the property vested in Dy.Custodian (vide para 5(a) ante).

(c)Non recovery of the value of decrees (vide para 5(b) ante).

(d)Non recovery of the arrears of rent (vide para 5(b) ante).

R55
45529

No.OA/Evac/14563 24/12/52

Sd/-S.N.Nathan.
Asstt:Examiner,Outside Audit.

Copy forwarded to the:
(i)Secretary to the Govt.of Bombay,FINANCE DPEARTMENT, Bombay.
(ii) -do- -do- REHABILITATION DEPARTMENT,BOMBAY.
(iii)Dy.Custodian of Evacuee Property ,Belgaum.
(iv)The Custodian General of Evacuee Property,New Delhi.
(v)The A.A.C.I/C D.A.XVII Section A.G.'s Office,B'bay.

Reply to be Addressed to:-
THE EXAMINER, **OUTSIDE AUDIT DEPARTMENT.**
Office of The Accountant General, Bombay,
Insurance Building, 4th Floor,
Sir, [illegible] Road, BOMBAY No. 1

FRaman
Asstt:Examiner,Outside Audit.

22.12

Office of the Collector and Dy.Custodian of Evacuee Property,Belgaum.
Income and Expenditure Account for the half year ending 30-9-1952.

INCOME	Rs.As.Ps.	EXPENDITURE.	Rs.As.Ps.
Rent.			
1. Building of Shri Shaikh Abdul Karim at Rs.5/- P.M.from 1-4-52 to 30-9-52	30- 0-0	Excess of income over expenditure	3798- 6-5
2. Buidding of Shri Khantumbi at Rs.10/-P.M.from 1-4-52 to 30-9-52	60- 0-0		
3.Building of Shri Bandukwala at Rs. 34-6-0 P.M. from 1-4-52 to 30-9-52.	206- 4-0		
4.Building of Shri Abdul Rasak & Mohomad Hudusab 19/36th of share from 1-4-52 to 30-9-52 at Rs.2-10-0 P.M.	15-12-0		
5.Building of Baby Khan Abdulla 5/36ths share at 14 annas P.M. from the date he left i.e. 15-8-47 to 30-9-52	53-13-0		
6. Building of Shrimati Hazratbi at Navipeth Shahapur from 1-12-47 to 30-9-52 at Rs.14/-P.M.	812- 0-0		
	1177-13-0		
7. Excess credit of Custodian's fees for 1951-52 recoverable 2454- 6-0			
Adjustment vide para 6(a) of A.R. for the half year ending 31-3-52 195- 8-5			
2649-14-5			
Less Custodian's fees payable for the ½ year ending 30-9-52 @ 10% on 293-8-1 29- 5-0			
	2620- 9-5		
	3798- 6-5		3798- 6-5

BALANCE SHEET AS AT 30-9-1952.

Liabilities.

	Rs.As.Ps.	Rs.As.Ps.
Capital:		
Opening balance	49465-15-3	
Additions.	4100- 0-0	53,565-15-3
ADD		
½th bid amount repayable		18-14-0
Excess of income over expenditure for ½ year ending 30-9-1952	3798- 6-5	
Less excess of expenditure over	2060-10-9	1,737-11-8
Custodian fees.		
Opening balance	5104- 3-9	
Less vide para 6(a) of A.R.for the ½ year ending 31-3-52	195- 8-5	
	4908-11-4	
Less paid during the period	4908-11-4	-
		55,322- 8-11

Assets.

	Rs.As.Ps.	Rs.As.Ps.
Buildings.		
1.Shri Shaik	2500- 0-0	
2. " Khantubhai	5000- 0-0	
3.Shri Bandukwala	12634- 0-0	
4." Abdul Razak Mohamad Alli	791-10-0	
5.Shrimati Hazratbi	4000- 0-0	24,925-10-0
Decree passed in favour of Haji Shukur Haji Ayub by Civil Judgex Gokak		5,763- -2-0
Amount due from Civil Court Belgaum due to Gazi Usuf Ali		41- 13-3
Irrecoverable amount of rent from property of Khantumbi		595- 3-3
Auction sale proceeds of movable realisable		100- 0-0
Rent		
Recoverable from properties of:-		
1.Shri Shaikh	10- 0-0	
2. " Bandukwala	335- 5-3	
3.Shrimati Khantumbi	29-11-0	
4.Shri Baba Khan Abdulla	43- 5-0	
5.Shri Abdul Razak	36- 6-6	
6.Shrimati Hazratbi	812- 0-0	1,266-11-9
Cash at Treasury		20,204-15-8
Custodian's fees recoverable from Govt.vide CEP.CIR /33-AC of 12-8-52	2454- 6-0	
Less payable for the ½ year	29- 5-0	2,425- 1.0
		53,322- 8-11

vwg/12x2.12.

No.CEP/Audit/14/IX-52,

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 22nd April, 1953.

To

The Collector and Deputy Custodian
of Evacuee Property,
BELGAUM.

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 30-9-52.

Reference:- Your letter No.CEP/Audit dated 8-4-53.

Replies in the annotated form forwarded by you are incomplete. Replies to all the points may please be furnished.

In column No.2 "objections raised by the Examiner, Outside Audit Department" you have typed only summary of the remarks. The Custodian General of Evacuee Property, New Delhi wants the objections to be reproduced in full. The whole audit report as issued by the Examiner, Outside Audit Department, Bombay should be reproduced in column 2.

The replies forwarded by you are returned herewith and you are requested to keep replies to all points ready, completed as above for verification when the Accounts Officer visits your office during 1st week of May, 1953.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:-Annotated Report.

Copy to:-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary, Rehabilitation Department, Bombay.
3. The Custodian General of Evacuee Property, New Delhi

REHABILITATION DEPARTMENT
File No. S R 53
S. No. 16023
Date 23 APR 1953

S.22/4/53.

No.CHP/Audit/14/IX-52,

OFFICE OF THE ... ERTY,
CUSTODI... ...n Floor,
Mercantil... ...bay.
Mahatma ...

Dated the 24th March, 1953.

To

The Collector and Deputy Custodian
of Evacuee Property,
BELGAUM.

REHABILITATION DEPARTMENT
File No. RSS
S. No. 12061 D
Date 25 MAR 1953

Subject:- Audit Report on the Personal Deposit Account of Deputy Custodian of Evacuee Property, Belgaum for the period ended 30-9-52.

Reference:- This office letter of even number dated 19-1-53 and subsequent reminder dated 9-3-53.

I am to enclose herewith a copy of Custodian General of Evacuee Property's letter No.2/12(4)/Audit/S&A/53 dated 13-3-53 and am to request you to forward your replies in the annotated form (8 copies) immediately.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to:-
1. The Custodian General of Evacuee Property, New Delhi, with reference to his letter No.2/12(4)Audit/S&A/53 dated 13-3-53.

P.T.O.

2. The Examiner, Outside Audit Department, Bombay.

3. The Secretary, Rehabilitation Department, Bombay.

QHD

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For information

Avari Hill 1-4-53

S.24/3/53.

26/3

27/3

No.CEP/DIST/14.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

2nd May,1953.

To
The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Re: Purchase of Evacuee Property share in the Gun Shop, Belgaum.

Ref:Your No.POLSR/1442,dated the 8th April,1953.

I am to inform you that a s the sale transaction has been completed, there is no need for you to take any further action in the matter.

Sd/-(N.F.Canteenwalla)
For Custodian of Evacuee Property, Bombay.

Letter.

Copy.

No.P.O.L.S.R.1442,
Belgaum, 8th April,1953.

To
The Custodian of Evacuee Property,
Bombay.

Sub: Purchase of evacuee property share in the Gun Shop, Belgaum.

Shri Usaman Abdul Karim Bandukwala of Belgaum who has left for Pakistan has been declared as evacuee under this office order of Even number dated 9th September,1950, and his property as evacuee Property.

1/8th Share of the Evacuee in the Gun Shop belgaum has been sold to the non-evacuee Partners for Rs.21,845 plus Rs.1,195-14-0 as profit as approved by the Custodian General of Evacuee Property, Delhi (please vide your letter No.CEP/Dist/14/dated the 10th September,1951).

The Assistant Examiner, Outside Audit Department in his audit note of the accounts for the period ending 30th September,1951, has pointed out that the value of the good will of Rs.3,000/- appears to be tool low in view of the large profits of the concern. The Mamlatdar and the Assistant Custodian of Evacuee Property was therefore directed to enquire into the matter again.

Shri A.A.Bandukwala the Managing Partner of the Cun Shop has bow put in an application stating that the contract being carried out a year ago it is not now open for the Deputy Custodian of Evacuee Property to re-open the matter.

There seems to be no special provision under the Evacuee Property Act to reopen the transactions effected under Section 10(2) of the Evacuee Property Act.

It is, therefore, requested that early instructions may kindly be issued in the matter. The application of Shri A.A.Bandukwala is enclosed.

Sd/- x x

For Collector & Deputy Custodian of
Evacuee Property, Belgaum.

ity Custodian of Evacuee Property,Belgaum for the
ber,1952.

arks of Custodian of cuee Property,Bombay.	Remarks of Custodian General of E.P.,New Delhi.	Remarks of the Audit Office.
4.	5.	6.
emarks.		
emarks.		
emarks.		
	A copy of Dy.C.E.P.,Belgaum letter No.POLSR.1442,dated 8-4-53 and this office No.CEP/ Dist/14,dated 2-5-53 is attached. The sale of the share of the evacuee for Rs.21,845/- was sanctioned by the C.G.E.P. under No.8212/Genl/51-Bombay, dated 27-8-51. As the transaction has been completed and payment for the evacuee's share has been made by the non-evacuees on 3-11-51 the/cannot /issue be re-opened now.	
	Para 4(b): In view of the Dy. C.E.P.'s reply this may not be pursued.	

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Annotated Audit Report on the accounts of Dep
period ending the 30th Septem

S.No.	Remarks of the Examiner, Outside Audit Department, Bombay.	Remarks of the Office inspected.	Rem Eve
1.	2.	3.	
1.	Para 1: The audit of the Personal Deposit Account of the Dy.Custodian of E.P. Belgaum, for the two quarters ending 30-9-52 was carried out at Belgaum on the 17th and 18th November, 1952. The entire period was subjected to scrutiny.	No replies.	No
2.	Para 2: No cash was held in hand by the Dy.Custodian during the period of audit.	No replies.	No
3.	Para 3: The following statements are appended to this report:-(a) Income and Expenditure Account for the hald year ending 30-9-1952.(b) Balance sheet as at 30-9-1952.	No replies.	No
	Previous Audit.		
4.	Para 4(a): of A.R.for the half year ending 30-9-51.para 6(c) (d) (e) of A.R.for the period from the beginning upto 31-3-51: Ascertainment as to whether the amount of Rs.10,095/- represents the accumulated profits to the end of the year 1948, or it represents the total value of assets is still awaited. Besides, the goodwill of Rs.3,000/- appears to be too low, in view of the large profits of the concern. The whole matter is stated to be under enquiry the result of which is awaited and may please be communicated to this office when arrived at.	Para 4(a): The Mamlatdar and the Assistant Custodian of E.P., Belgaum was directed to enquire and report in the matter. But the non-evacuee Partners of the firm have given a notice through their solicitors that the matter has been finally settled and it is not now open for the Dy.Custodian of E.P. to reopen the transaction. There seems to be no provision under the E.P.Act to reopen the transactions effected under section 10(2) of the said Act. The matter has been, therefore, referred to you for issuing suitable instructions.	
5.	Para 4(b): Para 4(e) of the A.R.for the half year ending 31-3-52. The fathers of both the evacuees, Shri Shaikh Abdul Kadir of Chikodi and Shri Maula Ali of Saundatti are still stated to be living. Ascertainment of the evacuees' share in both the properties and their valuation may please be completed for record of a foot note in the balance sheet.	Para 4(b): The Dist.Govt. Pleader, Belgaum has been asked to report what will be the exa share of the evacuees on the death of their father. His rep is still awaited. The Mamlatdar concerned and the Dist.Supdt.of Police, Belga have been requested to keep a strict watch and report as soo as the evacuees acquire a shai in the property with a view to take necessary action accordin to Evacuee Property Act. According to Mohamedan Law a son does not acquire any rig in the property till the death his father. In the circumstanc it seems that no useful purpose be served by ascertaining thei in the property at this stage. father disposes of his proper action can be taken under E.P

as the son has at present no share in the property.

It will, therefore, be advisible to keep a strict watch and take necessary action according to evacuee property Act as soon as the son acquires a share in the property if and when he servives his father. Sutitable instructions may please be issued in the matter.

(c) The valuation of the property of Babakhan Abdulla has been fixed at Rs.700/- by the Executive Engineer, Belgaum.

*

It is presumed this has been been verified and settled in the recent audit for the period ending 31-3-53. Examiner C.A.D.,Bombay may please confirm.

This form was not understood by the Dy.C.E.P.,Bombay, and was incomplete. The form has been got completed for April,1953, during the inspection by A.O. of this office. The total of balances ~~xxxxxxxxxxxxxxxxxx~~ in Form 26 as on 30-4-53,agrees with the cash book balances on 30-4-53. This may be verified in the next audit and settled. The Dy.C.E.P.is being asked to complete this form every month as instructed during the inspection.

Para 5(a): The recovery has not been effected by the Dy.C.E.P. The D.C.E.P.,Belgaum is being asked to take immediate action for recovery and report compliance.

Para 5(b): It is presumed that the assessment of rent has been verified in the recent audit for the period ending 31-3-53 and settled. Examiner,C.A.D.may please confirm. As regards recovery the D.C.E.P. is being asked to take special steps for ~~xxxxxxxx~~ recovery and report compliance.

Para 5(c): No remarks called for.

Para 5(d):The D.C.E.P.Belgaum has forwarded the statement showing the amounts excess credited in 1951-52 under No.PCL/1442,dated 24.3.53 to A.G.,Bombay,as required by A.G.Bombay. The A.G.Bombay DA.XVII Section may please be requested to issue early orders authorising the refund of the amount excess paid.

1.	2.	3.

6. (c)Para 4(h): The valuation of the properties of Shri Dada Khan Abdulla is still awaited and may please be expedited.

The valuation of the property is fixed at Rs.700/- by the P.W.D.Department.

General Audit.

7. Para 6/Accounts Registers/Para No.26: Summary of monthly balances in the Personal Accounts: This register has not yet been maintained in spite of transactions issued during previous audit. It may please be completed now in all respects and kept ready for scrutiny at the time of next audit without fail.

Para 6: No replies.

8. Para 6(a): Proforma Accounts: (a) Rent due from the Buildings of Shri Nabibhai: This person is in Pakistan since 1947 and is an evacuee under section 2(d)(ii) of the Administration of Evacuee Property Act,1950,and hence this property vested in the Dy.Custodian from 15-8-47 under section 8(b) of the said Act. A sum of Rs.10-8-0 on account of rent from 4-9-51 only has so far been recovered. Recovery of the balances of Rs.43-6-0 may please be expedited. The omission to recover rent from 15-8-47 is brought to notice for review of any other omissions of this nature.

Para 6(a): The Mamlatdar and Asstt.Custodian of E.P.Belgaum has been directed to recover the arrears early.

9. Para 6(b)Rent due from the Buildings of Shrimati Nagarekha: The rent of Rs.14/- per month is only provisional subject to confirmation by the Ex.Engineer. Recovery of rent of Rs.812 from 1-12-47 may also be expedited.

Para 6(b):The rent has been fixed at the rate of Rs.14/-by the P.W.Dept.Recovery is in progress.

10. Para 6(c): Auction sale proceeds of movable property Rs.100/-: This represents the auction sale proceeds of movable property referred to in para 4(d) of A.R.for the half year ending 31-3-1952. This amount has since been recovered on 24-10-1952.

Para 6(c): No replies.

11. Para 6(d):Protection fees recoverable from Govt. The gross realisations during the year 1951-52 amounted to Rs.24,643-8-11.The Custodian Fees at 20% on this were credited to Govt.under XLVI-Misc.Govt.have not decided (vide Rehabilitation Deptt.Notification No.R. 141-B,dt.27-6-52)that fees equivalent to 10% of the gross realisations only is to be charged restrospectively for the year 1951-52. Hence a sum of Rs.2,464-6-0 is recoverable from Government on this account.

Para 6(d): An amount of Rs.4,500/11 4 has been credited to the budget head XLVI-Misc.(on 3-7-52.at the r of 20%). A statement to that half amount to the Personal deposit has been sent to A.G.Bombay.

Para 5(a): No remarks called for.

Para 5(f): The refund has been ordered by the Dy.C.E.P. Belgaum but the repayment is not yet made. The Dy.C.E.P. is being asked to take immediate action in the matter and submit final report.

Para 5(g): It is presumed that this has been verified and settled in the recent audit for the period ending 31-3-52. Examiner, C.A.D. may please confirm.

Para 5(h): The Dy.C.E.P. is being asked to take immediate action in the matter and forward final report of recovery.

Para 5(i): The C.C.E.P. New Delhi may please refer to his letter No.C/ 18(1)/Audit/EEA/52, dated 4-52. The order of the Govt. of India delegating powers for write off may kindly be communicated early for settling this audit item.

Para 5(j): The Dy.C.E.P., Belgaum has not yet ascertained the municipal taxes payable for evacuee properties. The Dy.C.E.P. is being asked to ascertain this immediately and report.

Para 7: There is no special staff employed for Custodian's work in Belgaum district. The Revenue personnel who have already furnished securities under the rules in Revenue Department are attending to this work.

Replies have been furnished for each item seperately above.

16/1/53

for Accounts Officer,
Custodian of Evacuee Property, Bombay.

1.	2.	3.
12.	Para 6(a)i Additions to Capital Rs.4,109/-. This represents the valuation of the buildings of Shri Nazarthi vide para 4(c) of the last audit report and amount realised on sale of movable property vide para 5(c) ante.	Para 6(a)i No replies.
13.	Para 6(f)i One fourth bid amount recoverable. This represents the recovery of one fourth bid amount at the time of auction of movable property of Gani Yusuf held by the Mamlatdar of Belgaum. The auction was subsequently not confirmed by the Collector and the amount is hence repayable.	Para 6(f)i No replies.
14.	Para 6(a)i Buildings. The valuation of all these buildings is yet to be confirmed by the Ex.Engineer who may please be expedited in the matter.	Para 6(f)i The valuation of all buildings has been confirmed by Executive Engineer.
15.	Para 6(f)i Personal Rs.6,263-2-9 & Rs.41-13-3: The recovery of these amounts may please be expedited.	Para 6(h)i The Mamlatdar of Gokak has been directed execute the decree early.
16.	Para 6(i)i Irrecoverable part of Rs.683-3-3: Sanction of the Govt.to the write off of Rs.683-3-3 stated to have been applied for is still awaited.	Para 6(i)i No replies.
17.	Para 6(j)i Municipal taxes etc.Payable: The correctes amount payable on Municipal taxes etc. is yet to be ascertained as a major portion of the Evacuee Property is situated in the Belgaum Municipal areas. Clearance of this liability may also be expedited.	Para 6(j)i No replies.
18.	Para 7i It is presumed that securities as required under your circular No.CEP/CIII/205-A/C,dt 20-8-62 have since been obtained from the persons responsible for the collection of rent etc.etc.	Para 7i No repl...

Para. 8.

19.	General: The following points need special attention: (a) Non ascertainment of the correct sale value of the business and good will of Shri Bandukwala (vide para 4(a) ante). (b) Failure to recover rent from 15-8-47,the date on which the property vested in Dy.C.E.P.(vide para 5(a) ante). (c) Non recovery of the value of decrees(vide para 3(h) ante). (d) Non recovery of the arrears of rent (vide para 5(b) ante).	No replies.

Sd/- x x
Examiner,Outside Audit Deptt.
Bombay.

Sd/- x x x
Collector & Deputy Custodian of
Evacuee Property,Belgaum.

No.CEP/Audit/14/9-52.

CUSTODIAN [illegible]
Mercantile Bank [illegible], Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay
Dated the 5th June, 1953.

To

The Inspecting Officer(Accounts),
Office of the Custodian General of Evacuee Property, 'P' Block, Raisina Road,
New Delhi.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ending 30-9-1952.

Ref: Examiner, O.A.D., Bombay No/Evac/14561, dated 24-12-52, forwarding the above audit report, your No.2/12(4)/Audit/S&A/53/ and in continuation of this office No.CEP/Audit/14/9-52, dated 22.4.53 and 22.5.53.

Idl 13.3.53.

Annotated audit report (4 copies) furnishing this office remarks in column 4 is enclosed. The Deputy Custodian of Evacuee Property, Belgaum, is also being asked to take further immediate action on these remarks and submit compliance report early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

~~C.C. signed by Accounts Officer.~~

Encl:-4 copies A.Rs.
Copy forwarded with compliments to :-

1. The Examiner, O.A.D., Bombay, with a copy of the annotated Audit report.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay with a copy of Annotated audit report.
3. The Secretary to the Government of Bombay Finance Department, Bombay.
4. The Deputy Custodian of E.P., Belgaum with reference to to his No.CEP/Audit/dated 8-4-53. He is requested to take immediate action on the remarks in column 4 and submit further compliance report early.

Encl:-Annotated Audit Report.

J.5/6.

REHABILITATION DEPARTMENT
File No. AR-E 8853
S. No. 2242 - 9 JUN 1953
Date

REGISTERED
No. AR2883
26754
8 JUL 1953

No.CEP/Audit/14/IX-52.

CUSTODIAN OF EVACUEE PROPERTY,
Mercantile [illegible] Floor,
Maharshi Karve Road, Fort, Bombay.
Dated the 7th July,1953.

To

The Inspecting Officer(Accounts),
Office of the Custodian General of Evacuee Property,
'P' Block, Raisina Road, New Delhi.

Sub: Audit Report on the Personal Deposit account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 30th September,1952.

Ref: This office letter of even number dated 8-6-1953, forwarding annotated copies of the above audit report.(S.No.15 - Para 6(h) of Audit Report).

I am to enclose a copy of Deputy Custodian of Evacuee Property, Belgaum's letter No.EVQ/Audit,dated 27-6-1953.

This office remarks are as below:-

S.No.15 of the Annotated Audit Report.

Para 6(h) of Audit Report:- The Examiner, Outside Audit Department, Bombay, may be requested to verify the credit of Rs.11/13/3 to the Personal Ledger Account of the Deputy Custodian of Evacuee Property, Belgaum, during the next span of inspection.

Regarding the recovery of the decretal amount of Rs. 5,763/2/0 the Deputy Custodian of Evacuee Property, Belgaum, is being requested to execute the decrees and recover the amounts early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay, alongwith copy of Deputy Custodian of Evacuee Property's letter.
2. The Secretary to the Government of Bombay,Rehabilitation Department, Bombay, alongwith a copy of Deputy Custodian of Evacuee Property, 's letter.
3. The Collector & Deputy Custodian of Evacuee Property, Belgaum with a request to forward his further compliance report early.

Encl:-Copy.

J.7/7.

No.2778 of 1950.
2nd Joint Civil Judge's Court,
Belgaum, 8th Sept.1950.

From

V.V.Rajwada Esq.,
2nd Joint Civil Judge, Junior Dn.
Belgaum.

To

The Collector of Belgaum.

Sir,

One Gazi Yusuf-Alli, who was carrying on business under the style of "Kashmir Art Stores" in camp Belgaum bearing Cantonment Board's No.93-B, had left for Pakistan in June,1948 leaving his articles in the shop. It appears that he becomes an evacuee Property Act, (Act No.XXXI of 1950) The owner of that shop one Bhau Malhar Mirajkar had filed a suit for recovery of the possession of that shop and also for rent and this Court has passed a decree on his favour.

In execution of the above decree the possession of the shop was given to the owner after making a list of th articles contained in that shop and for recovery of costs and rent. The owner had applied for sale of some of the articles and has recovered his decretal amount and a small amount of Rs. 41/13/3 is remaining in Court to the credit of the Judgment debtor, Gazi Yusuf Alli. The remaining article are in the possession of the Decrees Holder Bhau Malharrao Mirajkar. Hence I have the honour to request you to take possession of the articles if you think that the said Gazi Yusuf-Ali is an evacuee. The articles are now temporarily kept in the possession of Bhau Malharrao Mirajkar of Camp Belgaum pending your action.

Yours faithfully,

Sd/-
2nd Joint Civil Judge, Jr.Dn.Belgaum.

7/7/52.

RHD
D

Pl. see the foregoing A-R. on the ~~acct of~~ P.D.A. of the Dy. C.E.P. Belgaum for the two quarters ending 31.3.53.

The C.E.P. B'bay to whom the original A-R. has been addressed may be asked to furnish the necessary reply to the A.R. to the Sex. O.A. with an intimation to this Deptt.

The draft letter put up may be issued.

20/6

Supdt.

RHD
D

2004—5,00,(9-52—K2*
G.R., G.D., 2408, dated 22-6-22.]

Std. Sectt. 78 e.

Correspondence

DOCKET SHEET

Subject :— Audit Report on a/cs of the P.D.A. & the Dy. C.-a.p. Belgaum. two quarter ending 31-3-53

File No. ARE 8853/23221

Rehabilitation DEPT.

'D' BRANCH.

Reference :—

Date.	To whom sent.	Notes and instructions.

Report on the audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the two quarters ending 31-3-53:-

No.OA/EVAC/ 2968

To

THE EXAMINER, OUTSIDE AUDIT DEPARTMENT,
Bombay Office of the Accountant General, Bombay,

The Custodian of Evacuee Property, Maidan, 4th Floor,
Sir, P. M. Road, BOMBAY No. 1

Bombay.

The audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the two quarters ending 31-3-53, was carried out at Belgaum, on the 20th , 21st and 22nd of April 1953 . The entire period was subjected to scrutiny.

2. No cash was held on hand by the Deputy Custodian during the period during the quarter of audit.

3. The income and expenditure account for the half year ending 31- 3-53 and the connected Balance Sheet, as prepared by the Collector's office, are appended to this report.

4. Previous Audit.

(a) Para 4(b) of the A.R.for the half year ending 30-9-51 para 6(c)(d)(e) of A.R. for the periodx from the begining upto 31-3-51:- Property of Dandockwala:-

The whole matter is stated to be under enquiry, the result of which is awaited.

(b) Para 4(a) of the A.R. for the half year ending 31-3-52: The fathers of both the evacuees, Shri Shaikh Abdul Kadir of Chikodi and Shri Maula Ali of Saundatti are still stated to be living. Ascertainment of the evacuees' share in both the properties and their valuation may please be completed for record of a foot-note in the Balance Sheet.

(c) Para 5 of A.R. for half year ending 30-9-52, Form No. 28:-

The register is still not maintained. Its completion in all respects and production at the time of next audit without fail is requested .

(d) Para 6(d) of A.R. for the period ended 30-9-52:- Custodian Fees' recoverable from Govt. Rs. 2454-6-0:- Recovery of this amount (vide para 6(d) of the last Audit Report) from Govt. and allocation of the same to the respective accounts of the evacuees (in form 15) may please be expedited.

(e) Para 6(f) of Audit Report ibid:- one fourth ibid amount payable: Rs. 18-14-0:- Clearance of this liability may please be expedited.

(f) Para 6(h) of Audit Report ibid:- Decree passed in favour of Haji Shukur Civil Judge, Gokak Rs. 5763- 2-0 and amount due from Civil Court, Belgaum Rs. 41-13-3:-

Recoveries of these amounts are still awaited and may please be expedited.

(g) Para 6(i) of Audit Report ibid:- Irrecoverable rent of Rs. 58- 3-3:-

Recovery or write off under orders of competent authority is still awaited.

(h) Para 6(j), ibid, municipal taxes etc. payable:-

BALANCESHEET AS AT 31-3-

Liabilities			Assets		
Capital.			**Buildings.**		
Opening balance	53566-15-3		1. Shri Shaik	1500- 0-0	
Addition	700- 0-0		2. Khantubhai	4500- 0-0	
Less Adjustments due to revaluation of buildings by E.E.	54265-15-3 / 2025-10-0	52240- 5-3	3. Bandukwala	12500- 0-0	
			4. Abudl Rozak Mohamad Ali	600- 0-0	
			5. Shrimati Hazatbi	4000- 0-0	
			6 Shri Babakhan Abdulla	700- 0-0	23600- 0-0
1/4th bad amount repayable		28-14-0			
Custodian's fees payable on 30-9-52	29- 6-0		Decree passed in favour of Haji Shukur, Hazi Ayub by Civil Judge, Gokak		5763- 2-0
Repayable for the period, paid during the period.	63- 6-0 / 92-10-0 / 2-12-8	89-12-4			
Excess of income over Expenditure on 30-9-52	1737-11-8		Amount due from Civil Court Belgaum due to Gazi Ysuf Ali.		41-13-3
Add. Excess of income over expenditure during the period.	337-15-0	2075-10-8	Irrecoverable amount of rent from Property of Khantubi		595- 3-3
			Auction sale proceeds realisable on 30-9-52	100- 0-0	
			Reliased during the period.	100- 0-0	- - -
			Rent:- Recoverable from properties of:		
			1 Shri Shaikh	25- 0-0	
			2 Bandukwala	63- 3-6	
			3 Khantunbi	49-11-0	
			4 Baba Khan Abdulla	48- 9-0	
			5 Abdul Razak	52- 2-6	
			6 Shrimati Hazratbi	896- 0-0	1134-10-0
					1134-12-0
			Custodian's fees recoverable from Govt. vide CEP/CIR/33-AC/ of 12-8-52		2454- 6-0
			Cash at treasury		20835- 7-9
	54424-10-3				54424- 10-3

Sd/-
Coll. and Dy. Cus. of Evac. Pro. Belgaum

Office of the Collector and Dy. Custodian of Evacuee Property, Belgaum.

Income and Expenditure Accounts for the half year ending 31-3-53.

Income		Expenditure.	
Rent.			
1) Building of Shri Shaik Abdul Karim at Rs. 5/- p.m. from 1-10-52 to 31-3-53	30- 0-0	Custodian's fees at 10 on gross calisation of Rs. 633- 5-9	63- 5-0
2) Building of Shri Khatumbi at Rs. 16/- p.m. from 1-10-52 to 31-3-53	60- 0-0	Excess of income over expenditure	337-15-0
3) Building of Shri Bandukwala at Rs. 34-6-0 p.m. from 1-10-52 to 31-3-53	206- 4-0		
4) Building of Shri Abdul Razak and Mohomed Gudusab 19/36th share from 1-10-52 to 31-3-53 at Rs 2-10-0 p.m.	15-12-0		
5) Building of Baba Khan Abdul 5/36 th share at 0-14-0 P.M. from 1-10-52 to 31-3-53	5- 4-0		
6) Building of Shrimati Hazaratbi at Shahapur from 1-10-52 to 31-3-53 at Rs 14/- p.m.	84- 0-0		
	401- 4-0		401- 4-0

Sd/-

Collector and Dy. Cus. of Evac. Property

Belgaum.

LETTER.

To The C.E.P. B'bay

No. ARE 8853/23221-D Secretariat(Annexe), Fort, Bombay, June 1953.

Subject: A.R. on the P.D.A. of the Dy. C.E.P. Belgaum, for the two quarters ending 31.3.53

Reference Audit report No. OA/EVAC/2968 dated the 10.6.53 from the Examiner, Outside Audit Department, Bombay.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occured should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self-contained reference.

(S.D.VAIDYA).
Superintendent,
Rehabilitation Department.

Copy forwarded with compliments to —

The Examiner O.A.D., B'bay

~~The L.S.G. & P.H.D.~~

~~The S.G. with Govt of B'bay, B'bay~~

The Collector & Dy. C.E.P., Belgaum

T/27.2

LETTER

To: The Custodian of Evacuee Property,

Bombay

No.ORB6853/23221-D

Secretariat(Annexe), Fort,
Bombay(1), 30 June 1953.

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the two quarters ending 31st March 1953.

Reference Audit report No.OA/EVAC/2968 dated the 10th June 1953, from the Examiner, Outside Audit Department, Bombay.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occured should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self-contained reference.

o/c
with fes

(S.D. VAIDYA)
Superintendent,
Rehabilitation Department

ISSUED
30 1953

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department, Bombay.

The Collector and Deputy Custodian of Evacuee Property, Belgaum.

KMM.25.6

Express Letter.

No.CEP/AUDIT/14/III-53
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 30-6-1953

To

The Collector & Dy.Custodian of Evacuee Property,

Belgaum

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 25423
30 JUN 1953

Sub: Audit Report on the Personal Deposit Account of the Dy.Custodian of Evacuee Property, for the period ending 31-3-1953

Ref: This office reminder No.CEP/Audit/14/III-53 dated the 15-6-53

Your attention is invited to the audit report No. A/Evac/2968 dated 10-6-53 from the Examiner, Outside Audit Department, Bombay, cbpy endorsed to you.

2. Your replies / ~~further remarks~~ on the Examiner, Outside Audit Department letter No. A/Evac/2968 dated 10-6-53 have not yet been received you are, therefore, requested to furnish the replies / ~~further remarks~~ without further delay. You are requested to furnish replies (8 copies) immediately in the form given below. ~~One copy of your reply may please be endorsed to the Examiner, Outside Audit Department direct.~~

Sri. No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custo - -dian.	Remarks of the Custo - -dian General.	Remarks of Audit Office.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay, with reference to his No. _____ dated _____

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, for information.

For information

REHABIL... ...EMENT
File No. ARE 8853
S. No. 2675-9-D
Date - 8 JUL 1953

No.CEP/Audit/14/III-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 7th July,1953.

The Secretary to the Government of Bombay,
Rehabilitation Department,
Secretariat (Annexe),
Mayo Road, Fort, Bombay-1.

Sub: Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Belgaum, for the ~~period~~ two quarters ending 31-3-1953.

Ref: Your letter No.ARE.8853/23221-D, dated the 30th June,1953.

****

Please refer to this office Express letter of even number dated 30th June,1953, addressed to the Collector & Deputy Custodian of Evacuee Property, Belgaum, and copy endorsed to you. The replies to the above audit report are still awaited from the Deputy Custodian of Evacuee Property, Belgaum. He is being expedited to forward his replies immediately.

Accounts Officer,
7/7/53 Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts), Office of the Custodian of General of Evacuee Property, 'P' Block, Rajdhani Road, New Delhi.

2. The Examiner, Outside Audit Department, Bombay.

3. The Collector & Deputy Custodian of Evacuee Property, Belgaum, with reference to Rehabilitation Department letter under reply addressed to this office and copy endorsed to him. He is requested to forward his audit replies immediately.

RHD-D

Further communication from the CEP may be awaited.

10/7/53

Sup'

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 2675-D
Date - 8 JUL 1953

No.CEP/Audit/14/III-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 7th July,1953.

The Secretary to the Government of Bombay,
Rehabilitation Department,
Secretariat (Annexe),
Mayo Road, Fort, Bombay-1.

Sub: Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Belgaum, for the ~~period~~ two quarters ending 31-3-1953.

Ref: Your letter No.ARE.8853/23221-D, dated the 30th June,1953.

****

Please refer to this office Express letter of even number dated 30th June,1953, addressed to the Collector & Deputy Custodian of Evacuee Property, Belgaum, and copy endorsed to you. The replies to the above audit report are still awaited from the Deputy Custodian of Evacuee Property, Belgaum. He is being expedited to forward his replies immediately.

Accounts Officer,
7/7/53 Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts), Office of the Custodian of General of Evacuee Property, 'P' Block, Raisina Road, New Delhi.
2. The Examiner, Outside Audit Department, Bombay.
3. The Collector & Deputy Custodian of Evacuee Property, Belgaum, with reference to Rehabilitation Department letter under reply addressed to this office and copy endorsed to him. He is requested to forward his audit replies immediately.

RHD-D

Further communication from the CEP may be awaited.

W/K 10/7/53

Sup I

Aug 1953

ARE8853
27667-D
15 JUL 1953

No.CEP/Audit/14/III-53.

To

Dated the 11th July,1953.

The Inspecting Officer(Accounts),
Office of the Custodian General of Evacuee
Property, 'P' Block, Raisina Road,
New Delhi.

Sub: Audit Report on the Accounts of the Deputy Custodian of Evacuee Property, Belgaum for the period ending 31-3-1953.

Ref: Examiner,OAD.letter No.OA/Evac/2968,dated 10-6-1953, forwarding the above audit report Deputy Custodian of Evacuee Property,Belgaum letter No.EVQ/Aydit,dated 1-7-53,furnishing replies to the audit report and your No.2/12 (5)/Audit/S&A/53,dated 16-6-53.

****

Four annotated copies of the audit report furnishing the remarks of this office in column 4 are enclosed. The Deputy Custodian of Evacuee Property, Belgaum, is also being asked to take immediate action on these remarks and intimate further compliance.

13.7.53
Accounts Officer,
Custodian of Evacuee Property,Bombay.

Encl:-An.A.R.

Copy forwarded with compliments to :-

1. The Examiner, Outside AUDIT Department, Bombay.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay,with reference to Government letter R.H.D.No.RHE.8853/23221-D,dated 30-6-53.

3. The Deputy Custodian of Evacuee Property, Belgaum with reference to his No.EVQ/Audit,dated 1-7-53. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Department, Bombay.

Encl:-1 Annotated Audit Report.

J.11/7.

RHD-D
For info
LVK
13/7/53

Audit report on the accounts of the Deputy Custodian of Evacuee Property, Belgaum for the period ending 31-3-1953.

S.No.	Remarks of the Examiner Outside Audit Dept. Bombay.	Remarks of the Office Inspected.	Remarks of the C.E.P. Bombay.	Remarks of the Custodian General of E.P. N.Delhi.	Remarks of outside Audit Officer.
1	2	3	4	5	6
Para 1.	The audit of the P.D.Account of the Dy.Custodian of E.P.Belgaum for two quarters ending 31-3-53 was carried out at Belgaum on 20-21 and 22nd April 53. The entire period was subjected to scrutiny.	No remarks.	No remarks called for		
Para 2.	No cash was held on hand by the Dy.Custodian during the period of Audit.	No remarks.	Reference is invited to the remarks against para 4 of the annotated audit report for the period ended 30.9.52 forwarded to you under No.CEP/Audit/14-9-52 dt.8.6.53.		
Para 3.	The income and Expenditure account for the half year ending 31-3-53 and the connected Balance sheet as prepared by the Collector's Office are appended to this ~~office~~ report	No remarks.			
	Previous Audit.				
Para 4.	a) Para 4 (b) of the A.R. for the half year ending 30-9-51 para 6(c) (d)(e) of A.R. for the period from the beginning upto 31-3-51. Property of Bandukwala:- The whole matter is stated to be under enquiry the result of which is awaited.	As the transaction has been completed and payment for the evacuees share has been made by the non-evacuees on 3-11-51 the issue cannot be reopened now.(pl.vide remarks of the Custodian of E.P. Bombay No.CEP/Audit/14-9/52 dt. 8-6-53).		Custodian General E.P.'s further remarks are awaited.	
	b) Para 4(a) of the A.R. for the half year ending 31-3-52. The father of both the evacuees Shri Shaikh Abdul Kadir of Chikodi and Shri Fulla Ali of Soundalli are still stated to be living. Ascertainments of the evacuees share in both the properties and	Pl.vide remarks of the custodian of E.P.Bombay No.CEP/Audit/14-9/52 dated 8-6-52. The D.C.P.Belgaum has reported the exact share the sons may get on the death of their		Examiner O.A.D. may be requested to reexamine this at the time of next audit.	

1	2	3	4	5
	their collection may please be completed for receipt of a report by the next audit.	factor. The executors have been directed to report D.D. of the property belonging to the fathers of the respective evacuees.		
	c) Para 5 of A.R. for the half year ending 31/3-52. Item 28. The register a still not maintained. Its compilation in all respects and production at the time of next audit. Action will be requested.	The register has been maintained and a certificate has been issued. This may be verified at the time of next audit.	Examiner O.A.D. may be requested to verify this during the next audit.	
	d) Para 6(d) of the A.R. for the period ended 30-9-52. Rs. 2,54-0-0 recoverable from Govt.E. 2454-0-0 recovery of this amount from Government and allocation of the same to the respective accounts of the evacuees may please be expedited.	A statement has been sent to A.G.Bombay with a request to accord sanction to adjust the amount.(No. 35 1442 dt.24-3-53. The orders are still awaited.	A.G.Bombay may be requested to issue orders early.	
	e) Para 6(f) the fourth bid amount of Rs.16-14-0. Recovery of this liability may please be expedited.	A refund order has been passed. Shri Khatkande who has deposited the amount has been directed to be present within 10 days to receive the amount.	The D.C.E.P. is being asked ftn send his final report immediately.	
	f) Para 6(h):- Decree passed in favour of Shri Gajbhakur Sriram Judge Gokak and amount due from Anil Co-op Bank Ltd Belgaum Rs.41-13-3. Recoveries of these amounts are still awaited and may please be expedited.	The Executive of Gokak has so stated the sale of the land of the mortgagee has been fixed on 30-5-53. ~~He has been fixed on 30-5-53~~. He has been requested to report the result. The Civil Judge Sr.Dn.Gokak on 18-5-53 has reported that only an amount of Rs.11-13-3 is standing at the credit of the Evacuee and not Rs.41-13-3 as previously reported. He has credited the amount to the A/c. of the Collector & Ex. officio of A.P. Belgaum on 3-5-53.	The D.C.E.P. is being asked to send his final report immediatdy.As regards the credit ofRs. 11/13/3 this may please be verified by the Examiner O.A.D. in the next audit.	

1	2	3	4	5	6
	g) Para 6(1) Irrecoverable rent of Rs.595/3/3. Necessary for write off audit/ orders of competent authority is still awaited.	Orders of the Controller General of E.P. New Delhi are awaited by the Controller of E.P. Bombay.		Orders are awaited .	
	h) Para 6(7) Municipal taxes payable compliance is still awaited.	The Present Belgaum Municipality and the Executive Officer Cantonment Board Belgaum have been requested to report the taxes due in respect of E.P.Tho taxes will be paid after their reports are received. They have been reminded.		The D.C.E.P. is being asked to pursue this vigorously and submit final report. Further report from D.C.E.P. may be awaited.	
	Current Audit.				
Para 5.	Form No.15:- Ledger Account of Each Evacuee:- The Register is incomplete in as much as the Custodian's fee debitable to the account of each evacuee/individual accounts. The outstanding fees so far paid to Govt. has been worked on the basis of gross realisation but no attempt has so far been made to allocate these fees evacuee wise. This item of work should receive special attention and the register may please be completed in all respects and produced at the time of next audit for scrutiny.	The Custodian fee has been charged on the individual account of each evacuee and the Register has been brought upto date. This may be verified at the time of Next Audit.		Examiner O.A.D. may be requested to verify this during the next audit.	
is not yet debited to the evacuees					
	b) Rent recovered from the buildings of Shri Bandokwala Evacuees share of buildings to the Bandookwala family is valued at Rs.12,500/- by the Executive Engineer. An amount of Rs.34-6-0 only is being recovered as monthly rent on these buildings thus giving a return of just a little over 3½ % on the value of the Property. It may be considered whether the rent recovered is adequate taking into consideration Cantonment and Municipal taxes payable on this	The Executive Engineer Belgaum Dn. Belgaum will be consulted as soon as the taxes due in respect of the evacuee property are communicated by the Executive Officer Cantonment Board Belgaum. He has been reminded.		The D.C.E.P.Belgaum is being requested to ascertain this immediately and submit final report. Further report from the D.C.E.P. may be awaited.	

1	2	3	4	5	6
)	...s recoverable Rs.1134-10-0 as on 31-3-53 from all ... of arrears ... be very ... Expeditious steps are ... by the ... as the ... debts may have to be ... debts.	...details of arrears are as shown ... tolent-			D.C.E.P. is being requested to pursue the ...ice vered. recoveries vigorously and clear the arrears early.
		1st Property	Rs.85-0-0	Rs.25-0-0	Nil
		2 "	63-3-6	7-11-0	55-4-6
		3 "	49-11-0	49-11-0	-
		4 "	41-7-0	21-7-0	20-0-0
		5 "	52-2-6	-	52-2-6
		6 "	236-0-0	97-0-0	Rs.138-0-0
			1134-10-0	200-15-0	933-11-0
		...o properties at S.No.5 & 6 have been recently declared ... arrears are to be recovered for the ...ared Rs. 1947-to 1952. It is difficult to ...over the rent in such cases.			
...eral.					
...overy of the outstanding ...ount of rent appears to be ...ctically nil. ...ops may please be taken to recover these expeditiously.		...ploitation of the ...tors form ... 15 properties ... omitted.	The Custodian and the Asst. Custodian of E.P. Ajmer has been directed to recover the rent by coercive methods. ...ctions from S.No.25 & 15 have been completed. This may be verified at the time of next audit.		Remarks have been given against each para.

(...t.Doshi)
Collector & Ex-officio
of Evacuee Property, Belgaum.

13.7.53
Accounts Officer
Custodian of Evacuee Property,
Bombay.

11/7/53.

VIII/29-6

No.CEP/Audit/14/III-53.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 28th August,1953.

To
The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the P.D.A.of the Deputy Custodian of Evacuee Property,Belgaumfor the period ended 31-3-53.

Ref: This office letter of even number dated 13-8-53,communicating to you the remarks of the Custodian General of E.P.,New Delhi,on the above annotated audit report.

Please refer to Examiner,Outside Audit Department,Bombay's letter No.OA/Evac/5814,dated 19-8-53,addressed to the Custodian General of Evacuee Property,New Delhi,and copy to you. You are requested to forward your further replies to the remarks of the Examiner,OAD.,Bombay,in his above letter without any further delay.

REHABILITATION DEPARTMENT
File No. 34589
S. No. RE8853
Date 31 AUG 1953

FOR ACCOUNTS OFFICER,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-
1. The Examiner,Outside Audit Department, Bombay.
2. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property, New Delhi.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

J.28/8/53.

REHABILITATION
File No. ARE 8853
44752
12 NOV 1953

No.C3P/audit/14/III-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

Dated the 12th November,1953.

To
The Collector & Deputy Custodian of
Evacuee Property,Belgaum.

Sub: Audit Report on the Personal Deposit Account of Deputy Custodian of E.P., Belgaum,for the period ended 31-3-'53

Ref: Your letter No.EVQ/Audit.,dated 17-9-53 and 1-10-53, respectively.

Your final compliance report in respect of paras 4(B) and (F) are still awaited. Please forward the same immediately as the settlement of the audit report is delayed.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy forwarded with compliments in continuation of this office even number dated 23rd October,1953 to :-

1. The Examiner,Outside Audit Department, Bombay.
2. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property, New Delhi.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

J.12/11/53.

RHD
D.

for information

Ans - 15-12-53

DMC 17/12/53

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 50403
Date 21 DEC 1953

No.CEP/Audit/14/III-53.

Dated the 18th December,1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ended 31-3-53.

Ref: In continuation of this office letter of even number dated 23-10-53, and Government Circular R.H.D.No.AR. 3553-D, dated 31-10-53.

.-.-.-.-.-.-

A copy of Deputy Custodian of Evacuee Property, Belgaum's compliance report No.EVQ/Audit, dated 25-11-53, is enclosed. Following further remarks are offered by this office:-

Para 4(b):- The Deputy Custodian of Evacuee Property,Belgaum is being asked to expedite the Assistant C.E.P.s Athgni and Chikodi and forward his final compliance report within a fortnight of the receipt of this letter.

Para 4(f):- The Dy.Custodian ofE.P.,Belgaum, is being asked to finalise the sale of the property and forward final report immediately.

Para 4(g):- Orders for delegation of powers for write off of irrecoverably amounts, may be awaited from Government of India.

Para 6(c):- The Deputy Custodian of Evacuee Property, Belgaum, is being asked to recover the arrears by coercive measures, if necessary, and report compliance. He is also being asked to forward statement of ~~xxxx~~ recoveries and arrears still to be recovered as on 30-11-53, with a week hereof.

2. The final settlement of the remainging paras of the audit report in question and the previous audit reports for the period ended 30-9-52, may please be comfirmed.

Sd/-

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-Copy.

Copy (*) together with a copy of Deputy Custodian of Evacuee Property, Belgaum's letter mentioned above forwarded with compliments to :-

(*) 1. The Inspecting Officer(Accounts),Office of the Custodian ~~of~~ General of Evacuee Property, New Delhi.

(*) 2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, with reference to Govt. circular under reference.

3. The Collector & Deputy Custodian of Evacuee Property, Belgaum, with a request to forward his final report on the remarks offered above. He is also requested to forward a statement of upto date arrears on 30-11-53, indicating the action taken for recovery of arrears.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy.

Letter. No.EVQ/Audit.
Belgaum 26.11.1953.

To

The Secretary to Government,
Rehabilitation Department, Bombay.

Sub: Audit Report on the P.D.Account of the Deputy Custodian of E.P., Bombay State-quick disposal of -

Ref: Government Rehabilitation Dept.Circular emorandum No. AR-3553-d, dated 31-10-1953.

All audit points except para 4(b),(f),(g) and 5(c) of the audit report for the period ending 31-3-1953, have been complied with.

Para 4(b):- The Mamlatdar of Athanmi, Chikodi and Paras ad have been directed to report the P.V.of the property. Their reports are awaited.

Para 4(f):- The Mamlatdar of Gokak has been directed to hold the sale of the property of the J.D.S. His report is still awaited in the matter.

Para 4(g):- The matter has been referred to the Custodian General of Evacuee Property, New Delhi, by the Custodian ofEvacuee Property, Bombay, for according sanction to write off an amount of Rs.595-3-3. Sanction of the Custodian General of Evacuee Property, New Delhi, is still awaited.

Para 5(c):- Efforts are being made to recover the arrears of rent.

Sd/- x x x

Collector & Deputy Custodian of Evacuee Property, Belgaum.

Forwarded with compliments through the

Custodian of Evacuee Property, Bombay, with reference to his

No.CEP/Audit/Gen dated 28-10-1953.

Compared 18/11/53.

RHD

D

Submitted for information

further communication

in the matter may

be awaited.

24/12

Supdt

No.CEP/Audit/14/III-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.

Dated the 30th March,1954.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Belgaum,for the period ending 31st March,1953.

Ref: This office letter of even number dated 18.12.53, addressed to the Examiner,Outside Audit Department,Bombay, and copy endorsed to you.

Final compliance report called for under the above letter is still awaited. The Custodian General of Evacuee Property, New Delhi, is pressing for the early settlement of the Audit Report and you are requested to please ensure that the final report is submitted to this office immediately.

Sd/-(M.K.Pandya),

For Accounts Officer,
Custodian of Evacuee Property,
Bombay.

P.T.O.

J/30.3.54.

REHABILITATION DEPARTMENT
File No. ARE-8883
S. No. 1212
Date 31 MAR 1953

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property, New Delhi.

2. The Under Secretary to the Government of Bombay, Rehabilitation Department,Bombay,

3. The Examiner,Outside Audit Department,Bombay, for information.

For Accounts Officer, 30/3/53
Custodian of Evacuee Property,
Bombay.

RHD
D
for information
9/4/53
DR 8/4. Supdt.

REHABILI
File No. AIRE 8853
S. No. 12123
Date 31 MAR 1954
To

No.CEP/Audit/14/III-53.

Dated the 29th March,1954.

The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property, 'P' Block, Raisina Road, New Delhi.

Sub:- Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Belgaum.

Please refer to this office letter of even number dated the 9th February,1954.

2. The audit item pointed out in the above letter is outstanding for a long time and it is requested that early orders in the matter may please be issued.

29/3/54

For Accounts Officer,
Custodian of Evacuee Property,Bombay.

Copy forwarded with compliments to :-

1. The Examiner,Outside Audit Department,Bombay,)
2. The Collector & Dy.Custodian of E.P.,Belgaum,) for information.
3. The Under Secretary to Govt.of Bombay, Rehabilitation Department,Bombay.)

J.29.3.54.

RHD
D.

for information

S/4/14

Supt

DM
8/4

G.R., G.D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :— Audit Report of P.D. Accounts of Dy. C. of Belgaum for the period ending 30-9-1953.

File No. ARE 8853/48572

Rehabilitation. **DEPT.**

D. **BRANCH.**

References :—

Date.	To whom sent.	Notes and instructions.

Dy. Custodian

Report on the audit of the Personal Deposit Accour of the Evacuee Property, Belgaum for the half year ended 30-9-53.

No.OA/EVAC/
Regd to [illegible]

To

The Custodian of Evacuee Property,

Bombay.

The test audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the half year ended 30-9-53 was carried out at Belgaum on the 16th and the 17th of No . 53. ~~The entire period was subjected to scrutiny.~~

No cash was held on hand by the Deputy Custodian at the time of audit.

2. The Income and Expenditure Account for the half year ended 30-9-53 and the Balance Sheet as prepared by the Deputy Custodian's Office, are appended to this report.

Previous Audit.

3. (a) Para 4(a) of the A.R.ending 31-3-53.Para 4(b) of the A.R.ending 30-9-51. Para 6(c) (d)(e) of A.R. for the period ended 31-3-51:-

Remarks of the Custodian General of Evacuee Property, New Delhi on the reply given by the Deputy Custodian are still awaited,

(b) Para 4(b) ibid Para 4(a) of the A.R. for half year ended 31-3-52.

The exact share of the evacuee Shri Shaikh Abdul Kadir is 1/16th and Shri Mulla is 1/8th as reported by the District Govt. Pleader.

Ascertainment of the panch valuation of their property is from the Mamlatdars of Athani, Chikodi and Parasgad, for record as foot-note to the Balance Sheet is still waitd.

(c) Para 4(f) ibid, Para 6(h) of the A.R. for the period ended 30-9-52.

The sale of the mortgaged land by the Mamlatdar of Gaak is still awaited. Expeditious steps are necessa for the recovery of the amount of Rs. 5763/2/-.

Para 4(g) ibid, Para 6(i) Irrecoverable amount of Rs. 595- 3-3.

Orders of the competent authority for writing of irrecoverable amount of rent of Rs. 595-3-3 are ll awaited.

(d) Para 5(b) ibid:- Early steps may please be taker fix the rent of the buildings of Shri Bandukwala with eference to Cantomment taxes.

Current Audit.

Declaration of new

4. Property as evacuee property:- The Collector and Deputy Custodian of Evacuee Property, Belgaum declared 5/18th share of Shri Abdul Kadari Bandu Hussain Shekhwado, who left for Pakistan after partition as evacuee property. (vide his No. P.O.L.1442 of 10-8-53 Ascertainment of the valuation of the propertyman

his share of income is stated to be in progress. The same may please be expedited.

5. Proforma Accounts:-

(i) Rent outstanding Rs. 1130-10-0:- Clearance of this outstanding amount appears to be slow. Expeditious steps may please be taken to clear this outstanding balance, as otherwise some items may prove to be irrecoverable.

(ii)(a) Reserve for maintenance and repairs Rs. 2667-9-

This reserve has been created, proforma within the P.D Account, as per instructions contained in No.CEP/CK/221/A/c of 3-10-52 from Custodian of Evacuee Property, Bombay. This reserve is required to be created for normal maintenance and repairs of immoveable properties like buildings and ~~repairs~~ of agricultural lands and movable properties on gross incomes accruing from such properties. The reserve of Rs. 2667-9-4 consists of, 10% on the following receipts also.

Sr.No.	Particulars,	Evacuee	Amount	Amt. of Reserve created.
1	Sale of interest of business	Bandukwala	23040-14-0	2304- 1-6
2.	Amt. received from the court	Gazi Yusuf	11-13-3	1- 3-0
			23052-11-3	2305- 4-6

It may please be stated if a ~~renewal~~ reserve should be created out and such receipts also.

(b) Municipal taxes Rs. 93- 8-9:-

It is noticed that the municipal taxes have not been met from the reserve for maintenance and repairs. As municipal taxes form part of expenditure on maintenance of buildin it is desirable to meet this expenditure from the reserve.

6. General:- 1) An old objection (vide para 3(a) is still outstanding.

2) Progress of recovery of rent appears to be slow vide para 5(i). Steps may please be taken to settle all the above ppints early.

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 48572
Date 9 DEC 1953

(sd) —
Asstt. Examiner, Outside Audit,

No. AO/EVAC/9985 dt. 8/12/53

Copy forwarded to 1) The Secretary to the Govt. of Bombay, Rehabilitation Deptt. Bombay.

2) The Secretary to the Govt. of Bombay, Finance Department, Bombay.

3) The Deputy Custodian of Evacuee Property Belgaum.

4) The Custodian General of Evacuee Property, New Delhi.

5) Asstt. Accountant General, I/c D.A.17 Section, A.G.'s Office, Bombay.

A R Ramachandran 8/12
Asstt. Examiner, Outside Audit,

8/12

Ks.8.12.

Office o[illegible]ne Collector and Dy. Custodia[illegible]f Evacuee Property, Belgaum.

Income and expenditure account for the half year ending 30-9-53.

Income.

	Rs.	
1. Rent Building of Shri Shaikh Abdul Karim at Rs 5/- p.m. from 1-4-53 to 30-9-53	30- 0-0	
2. Building of Shri Khantubi at Rs. 10/- p.m. from 1-4-53 to 30-9-53.	60- 0-0	
3. Building ofShri Bandukwala at Rs. 34-6-0 p.m. from 1-4-53 to 30-9-53.	206- 4-0	
4. Building of Smi. Abdul Razak and Mohomed Gudusab 19/36th share at 2-10-0 p.m. from 1-4-53 to 30-9-53.Rs. 15-12-0 Add, diff. of rent recovgrable from property of Gudusan Murgod from Dec. 47 to March 53 Rs. 115-13-6	131- 9-6	
5. Bldg. of Baba Khan Abdulla 5/36th share at 0-14-0 o.m. from 1-4-53 to 30-9-53.	5- 4-0	
6. Bldg. of Harratbi at Shahapur at Rs. 14/- p.m. from 1-4-53 to 30-9-53.	84- 0-0	
7. Misc. Receipts.	1-14-2	
8. Excess of expenditure over income	2295-11-6	
	2814-11-2	

Expenditure.

	Rs.
5/36th share of Municipal tax on building of Babakhan from 47-48 to 52-53.	1- 1-0
Municipal tax of bldg. of Shrimati Harratbi 52-53 to 53-54	26-12-9
Municipal tax on bldg. of Shrimati Khantumbi upto 30-9-53	65-11-0
Cus!s fees on gross income of Rs. 535- 7-9 at Rs.10/- 10%	53- 8-9
Maintenance charges of buildings on gross realisation of rent from 47-48	2667- 9-4
10% Miscellaneous expenditure.	0- 0-4
	2814- 11-2

Balance Sheet. as on 30-9-53.

Liabilities.

Capital	52240- 5-3	
Deduct amt. wrongly declared as Evac.Prop.	30- 0-0	
	52210- 5-3	52210- 5-3
1/4th bid amount repayable	18-14-0	
Less paid	18-14-0	0- 0-0
Custodian Fees payable on 31-3-53	89-12-4	
Payable for the period	53- 8-9	
	143- 5-1	
Paid during the period	102- 5-11	40-15-2
Reserve for Maintenance and repairs of bldgs. 10%	2667- 9-4	2664- 9-4

Assets.

Buildings.			
1. Shri Shaikh	1500- 0-0		
2. Shri Khantumbi	4500- 0-0		
3. Shri Bandukwala	12500- 0-0		
4. Shri Abdul Razak Mohomad Ali	400- 0-0		
5. Shri Hazratti	4000- 0-0		
6. Shri Babakhan Abdulla	700- 0-0	23600- 0-0	
Decreaa passed in favour of Haji Shukur Haji Ayub by Civil Judge Gokak		5763- 2-0	
Cus.'s fees recoverable fromGovt.		2854- 6-0	
Recovered.		2854- 6-0	0- 0-0

Excess of rent recovered on building of Shri Bandukwala from G.K.Desai.	2-10-0	2-10-0	Irrecoverable amt. of rent from property of Khandtumbi		595- 3-9
			~~Irrx~~ Rent outstanding on buildings of		
			1. Shri Shaikh	25- 0-0	
			2 Khantumbi	20- 0-0	
			3 Baba Khan Abdulla	2-10-0	
			4 Bandukwala	69-15-0	
			5. Hazrathi	820- 6-0	
			6. Abdul Razak	183- 12-0	1130-11-0
			Excess of expenditure over income on 30-9-53		2295-11-6
			Less. excess of income over expenditure on 31-3-53	2075- 10-8	220-0-10
			Cash at treasury	3776-14-11	
			Amt. transferred to the books of Dy.Agcountant General (F.&.R) New Delhi	19835- 7-9	23612- 6-8
		Rs. 54921- 7-9			Rs. 54921- 7-9

Sd/-
Collector and Dy. Cus. of Belgaum.

ks.8.12.

VERY URGENT.

LETTER.

To The C. & E.P. B'bay.

No. ARE 8853/48572-D

Secretariat (Annexe), Fort,
Bombay, 21 DEC 1953

Subject:- Audit report on the personal Deposit-a/c of the Dy. C.E.P. Belgaum for the half years ended on 30-9-53.

Reference Audit Report No. OA/EVAC/.9985 dt the 8th Dec 1953, from the Examiner, Outside Audit Department.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases, where this may be necessary by making self contained references. The disposal of outstanding audit objections expeditiously needs no special emphasis. The various items in the audit report, specially those outstanding from the previous audit reports should be settled finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items from the previous audit reports are outstanding on account of references having been made to Government for issue of orders, the number and date of the reference may please be pointed out.

18 AUD
21 DEC 1953

(J.C.FERNANDEZ).
Assistant Secretary to the Government of Bombay,
Rehabilitation Department.

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department, with reference to his audit report referred to above.

The f.D.

The Collector and Dy. C.E.P. Belgaum for necessary action and to submit his replies to the C.E.P. B'bay.

16.11.

REHABILITATION DEPARTMENT SECRET.
File No. ARE8853.
S. No. 49938
Date 17 DEC 1953

NO.CEP/AUDIT/14/IX-53.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay (I),
Dated ~~the~~ 15-12-53.

To

The Collector and Deputy Custodian
of Evacuee Property,
Belgaum.

Subject : Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ending 30-IX-53.

Your attention is invited to the audit report No.OA/EVAC/9984 dated 8/12/53 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (5 copies) within seven days of the receipt of this letter in the from given below. One copy of your reply may please be endorsed to the Examiner, Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

S.No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
1	2	3	4	5	6

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, "P" Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Deputy Custodian of Evacuee Property, Belgaum.
2. Secretary to the Government of Bombay, Rehabilitation Department, Bombay, for information.
3. Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M.Road, Bombay No.1. The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property, Belgaum.
4. The Accountant General, Bombay, for information.

'MDS' 15/12/'53.

No.CEP/Audit/14/IX-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma [illegible], Fort, Bombay.

Dated the 28th December,1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ending 30-9-1953.

Please refer to this office urgent letter of even number dated 15.12.53, and Government letter Rehabilitation Department No.ARE.8853/48572-D,dated 21st December,1953, addressed to this office and copy to you. Your initial replies in the annotated form (5 copies) are still awaited and you are requested to please ensure that the same are forwarded to this office within a week hereof.

2. This may be treated as urgent.

Sd/-(M.K.PANDYA),
For Accounts Officer,
Custodian of Evacuee Property,
Bombay.

O.C.signed by
A.O.

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property, New Delhi, for information.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, with reference to his letter No. ARE.8853/48572-D,dated 21-12-53, for information.

3. The Examiner, Outside Audit Department, Bombay, for information.

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 51245
28 DEC 1953

(M.K.PANDYA), 28/12/53
For Accounts Officer,
Custodian of Evacuee Property,
Bombay.

J.
28.12.53.

No.CEP/AUDIT/14/III-53.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 9th February, 1954.

To

The Inspecting Officer(Accounts), Office of the
Custodian General of Evacuee Property,
'P' Block, Raisina Road,
New Delhi.

Sub: Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Belgaum.

A reference is invited to your remarks against the paras mentioned below :

(i) Paras 6(c),(d),(e) of Audit Report for the period ended 31st March,1951, and para 4(b) of the audit report for the period ended 30-IX-51. Your No.1/2 (12)/2/S&A/52, dated 24.10.1952, returning the annotated audit report.

(ii) Para 4(a) of the audit report for the period ended 30-IX-52. Your No.2/12/(4)/Audit/S&A/53, dated 1.7.53.

(iii) Para 4(a) of the Audit Report for the period ended 31st March,1953. Your No.2/12(5)/Audit/S&A/53, dated 5th August,1953.

2. It is requested that early orders in the matter may please be communicated to this office to take further action in the matter as the audit item is outstanding for a long time.

Sd/-(V.B.Paranjpe),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Collector & Deputy Custodian of E.P., Belgaum.
3. The Under Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

for information.

REHABILITATION DEPT.
File No. ARE 8853
S. No. 5634
Date 10 FEB 1954

for Accounts Officer, 9/2/54
Custodian of Evacuee Property,
Bombay.

9/2/54.

No.CEP/Audit/14/IX-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY
Mercantile [illegible], Fourth [illegible]
[illegible]

Dated the 23rd February, 1954.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Belgaum for the period ended Sept.1953.

Ref: Your letter No.OA/Evac/9984, dated 8.12.53, forwarding the above audit report and Deputy Custodian of Evacuee Property, Belgaum's No.EVQ/Audit, dated 30-1-54, furnishing replies to the audit report.

* * * * * * * * * *

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Belgaum, is also being asked to take immediate action on these remarks and intimate further compliance under advice to you.

Sd/-(V.B.Paranjpe),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-A.R.Report.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P' Block, Raisina Road, New Delhi, together with a copy of the annotated audit report.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Deputy Custodian of Evacuee Property, Belgaum, with reference to his No.EVQ/Audit, dated 30-1-54. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Deparment, Bombay.

Encl:-A.A.Report.
J.23.2.54.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

26/2/54.

REHABILITATION DEPARTMENT
File No. ARE 6884
S. No. 8213
Date 1-MAR 1954

(d) Para 5 (b) ibid. Early steps may please be taken to fix the rent of the building of Shri Bandukwala with reference to Cantonment taxes.

The rent of the building has been fixed and recovery is in progress.

Rent fixed may please be verified during the next audit. The Dy.CEP. Belgaum, is being asked to recover rents by covercive measures, if necessary, and report compliance. Further report may be awaited till first week of March, 1954.

CURRENT AUDIT.

Property as Evacuee Property.

The Collector & Dy.Custodian of Evacuee property Belgaum declared 5/18th share of Shri Abdul Kadir Banduttusian Shekhwade, who left for Pakistan after partition as evacuee property) vide his No.POL 1442 of 10-8-53. Ascertained of the valuation of the property and his share of income is stated to be in progress. The same may please be expedited.

The matter is in progress.

The Dy.CEP. Belgaum, is being asked to complete this and report compliance. Further report may be awaited.

PROFORMA ACCOUNTS

1) Rent outstanding Rs. 1150-11-0
Clearance of this outstanding amount appears to be slow. Expeditious steps may please be taken to clear of the arrears.

Recovery orders have been issued to the Mamlatdar Belgaum. Again he has been expedited.

The arrears as on 31.12.53, are Rs.1864/8/. The Dy.CEP., Belgaum, is being asked to recover arrears by adopting coercive measures, if necessary, and report compliance. Further report may be awaited till the first week of March, 1954

11) (a) Reserve for maintances and repairs. Rs.2667-9-4
This reserve has been create. Proforma with the P.D. account as per instructions caontained in No.CEP/CK 221/A/C of 3-10-52 from Custodian of Evacuee Property Bombay. This reserve is required to be created for normal maintanence and repairs of immovable property like building and agrl.lands and movable properties on gross income occuring from such properties. The reserve of Rs.2667-9-4 consists of 10/- on the following receipts also.

S.No.	Particulars	Amount	Amount of Reserve created.
1	Sale of interest of business of Bandukwala	23040-14-0	2304-1-6
2	Amount recived from the Gazi Usuf.	11-13-3	1-3-0
		23052-11-3	2305-4-6

It may please be stated if a reserve should be created but of such receipts also.

No orders received. On this point as yet. The amounts will be transferred back to the accounts of each evacuee concerned if so ordered.

"Maintenance & Repairs" charges are to be recovered on all realisations of evacuee Property according to Rule 26(2) A.E.P., Central Rule 1950. The Dy.CEP., is being asked to furnished full details of these recoveries.

Std. Sectt. 78 e.

G.R., G.D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :— Test Addit. Report on the P.D.A. of the Dy. C. of Belgaum for the period ending 31-3-1954.

File No. AR-E 8854

Rehabilitation DEPT.

D BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

Report on the test audit of the Personal Deposit Account of the Dy. Custodian of Evacuee Property, Belgaum for the half year ended 31-3-1954.

.....

No.OA /EVAC/

To

The Custodian of Evacuee Property,

Bombay.

The test audit of the Personal Deposit Account of the Dy. Custodian of Evacuee Property, Belgaum for the half year ended 31-3-1954, was carried out on the 21st and the 22nd of April 1954. The following remarks are offered.

2. The Income and Expenditure Account for the half year ended 31-3-54 and the connected balance sheet as prepared by the Dy. Custodian's Office, are appended to this report.

Previous Audit.

3. Audit Report for half year ended 30-9-53:-

(a) Para 3(a) ibid, Para 4 (b) of A.R' for the half year ending 30-9-51. Para 6(c)(d)(e) of A.R. for the period ended 31-3-51:-

Shri Mohd. Usman Abdul Karim Bandukwala was declared an 'evacuee' under clause (ii) of Section 2(d) of the 'Admn. of Evac. Property' Act, 1950' (vide order passed by the Dy. Custodian, Belgaum, under his No. POL/ 1442 dt. 9-9-50). Hence, all his property was vested in the Dy. Custodian from 15-8-47 (vide section 8(b) of the Act) . Rent from his property has been collected from 1-8-48 and not from 15-8-47. Hence an amount of Rs. 395-5, being the rent from 15-8-47 to 31-7-48 at Rs. 34-6-0 p.m. is recoverable, in addition to the amounts already recovered.

The amount of Rs. 10,095/- recovered from the non-evacuee partners, represents the accumulated profits of the evacuee to the end of 1948, after deducting the following cash withdrawals and house expenses (vide Asstt. Custoadian's letter No.POL/ dt.9-1-53 addressed to the Collector.

1947.	cash	79-12-0
	"	111- 8-0
	House expenses	964-11-3
		1155-15-3
1948.	cash	200- 0-0
	cash	350- 0-0
	House expenses	1048-11 -6
		1598-11-6

The Asstt. Custodian in his above letter suggested disallowance of a portion of the above expenditure and recovery of the same from the non-evacuee partners, as the property had vested in the Dy. Custodian from 15-8-47

(vide Sec. 8(b) of the Administration of Evacuee Property Act, 1950). But no action was taken by the Dy. Custodian on the suggestions of the Asstt. Custodian. The disposal of this case, has long been delayed and early orders of the Custodian General on the above and other points, already referred to him, may please be passed and communicated to this office.

(b) Para 3(c) ibid, para 6(h) of the A.R. for the period ended 30-9-52:-

Result of the sale of the mortgaged land by the Asstt. Custodian of Gokak is still awaited. Expeditious steps are, therefore, necessary for the recovery of the amount of Rs. 5763/2/-

(c) Para 6(i) of A.R. for the half year ended 30-9-52. Irrecoverable amount of Rs. 595- 3-3:-

Compliance is still awaited.

(d) Para 3(d) ibid, para 5(b) of A.R. for the half year ended 31-3-53:-

The reply is incorrect. The rent of the buildings has not been fixed with reference to cantonment taxes. This may please be looked into.

(e) Para 4 ibid:-

Ascertainment of the Panch valuation of 5/18th share of Shri Abdul Kadir Bandu Hussain Shekhbade (vide No. POL. 1442 dt.10-8-53) is still awaited. The same may please be expedited.

Current Audit.

4. One Shri Akbar Suloman Awati of Examba went to Pakistan in Nov. 53. (vide Dist. Supdt. of Police, Belgaum's report dt. 5-1-54). He possesses an agrl. land and a house at Examba. Action taken to declare his share of the property as evacuee property may please be stated.

5. Reserve and Maintenance for normal repairs Rs. 2707-7-10:-

The balance of Reserve for maintenance and normal repairs in the ledger is Rs. 2685-11-1 as against the correct balance of Rs. 2707-7-10 shown in the Balance Sheet. The difference of Rs.22-6-9 is mainly due to omission to make provision, on gross receipts of Rs. 22-14-0 in March 54, for Reserve for Maintenance and normal repairs. The necessary adjustment may please be carried out in the next audit accounts.

6. Difference of 0-1-0 in the summary of monthly balances in the Personal Ledger Account and individual balances of the evacuees and reserve for maintenance and normal repairs.

The correct balance of the personal ledger account of the evacuee Shri Bandukwala on 31-3-54 works out to Rs. 20268-4-9 as against the amount of Rs. 2026- 5-9 shown in the summary of monthly balances in the Personal Ledger Account of the evacuees. The difference of 1-0 seems to be due to the excess provision of one anna in the Reserve for maintenance and normal repairs

which may please be corrected.

7. Wrong debits of Custodian's fees to Personal Accounts of the Evacuees:-

The Custodian's fees on the realisations on the properties etc. of the following evacuees have not been correctly charged as detailed below:-

Name of Evacuee.	Receipts from June 53 to Jan. 54.	Cus.'s fees to be charged.	Custodian's fees actually charged.	Diff.	Month in which fees adjusted.
Bandukwala	221-14-6	22- 3-1	23- 5-9	(+) 1- 2-8	Jan. '54
Hazratbi	220-10-0	22- 1-0	21- 0-2	(-) 1- 0-10	"

Necessary adjustment may, therefore, be carried out.

8. (a) Non recovery of rent from Shri Budan Sab-Mogali extenant in the house of evacuee Shri Hazratbi.

Shri Budansab Mogali was the occupant of house No. 1553, Navi Galli Shhapur belonging to evacuee Shri Hazratbi . A sum of Rs.231- 6-0 which is due from him from 25-9-52, is not yet recovered from him. Expeditous clearance of this outstanding amount of rent is, therefore, urged.

(b) Arrears of rent:-

A sum of Rs.1130-4-0 on account of rent is outstanding on 31-3-54, the recovery of which may please be expedited.

9. General:-

Some registers were incomplete and they had to be got completed during the course of audit. There are many erasures in form 15. i.e. ledger account of each evacuee. It may please be noted that erasures are strictly prohibited. Corrections, wherever necessary, should be carried out under the dated initials of a responsible official. Necessary instructions may please be issued to the staff concerned to keep the registers uptodate and in proper order.

sd/-
Asstt. Examiner, Outside Audit,

(P.T.O.)

-4-

No.OA/EVAC/ 2270 dt-20/5/54.

Copy forwarded to:-

i) The Secretary to the Govt. of Bombay, Rehabilitation Deptt. Bombay.

ii) The Secy. to the Govt. of Bombay, Finance Deptt. Bombay.

iii) The Dy. Custodian of Evacuee Property, Belgaum.

iv) The Custodian General of Evacuee Property, ~~Mxxxx~~ New Delhi.

v) The Asstt. Accountant General. I/c D.A' 17 Sec. A.G.'s Office, Bombay.

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 19250
1954

A R Ramachandran 20/5

Asstt. Examiner, Outside Audit,

Sw 21/5

Office of the Coll. and Dy. Cus. of Evac. Property, Belgaum.

Income and Expenditure Account for the ½ yr. ending 31-3-54.

Income.			
Rent.			
Building of Shri Shaikh Abdul Karim at Rs. 5/- p.m. from 1-10-53 to 31-3-54.	30- 0-0	Cus. fees at 10% of gross receipts.	39-14-6
Bldg. of Shri Khatunbi at Rs. 10/- p.m. from 1-10-53 to 31-3-54.	60- 0-0	10% Maintenance charges of gross realisation of rent.	39-14-6
Bldg. of Shri Bandukwala at Rs. 34-6-0 p.m. from 1-10-53 to 31-3-54.	206- 4-0		
Bldg. of Shrimati Abdual Razal Mohd. Gudusab 19/36th share at 2-10-0 p.m. from 1-10-53 to 31-3-54.	15-12-0		
Bldg. of Babakhan Abdulla 5/36th share at Rs. 0-14-0 p.m. from 1-10-53 to 31-3-54.	5- 4-0		
Bldg. of Shrimati Hazratbi at Shahapur at Rs. 14/- p.m. from 1-1 0-53 to 31-3-54.	84- 0-0	Excess of income over expenditure	321- 7-0
	401- 4-0		401- 4-0

Balance Sheet as at 31-3-54.

Liabilities.

Capital.		52210-5-3
Cus. 's fees payable on 30-9-53../	40-15-2	
payable for the pd.	39-14-6	
	80-13-8	
paid for the pd.	60- 5-0	
Total	20- 8-8	20- 8-8
Reserve for maintenace and repairs of bldg.	2667- 9-4	
Addl. for the pd.	39-14-6	
	2707- 7-10	2707-7-10
Excess of income over expenditure	321- 7-0	
Excess of expenditure over incime.	220- 0-10	101- 6-2.
		55,039-11 -11

Assets.

1. Shri Shaikh.	1500- 0-0		
2. Khatumbi	4500- 0-0		
3. Bandukwala	12500- 0-0		
4. Abdul Razak Mohomadali	400- 0-0		
5. Smt. Hazratbi	4000- 0-0		
6. Shri Babakhan Abdulla	1700- 0-0		23600- 0-0
Decree passed in favour of Haji Shaikh Haji Ayub by Civil Judge Gokak			5763- 2-0
Irrecoverable amt. of rent from property of Khatunbi.			595- 3-3
Rent outstanding on bldgs.			
1. Shri Shaikh.	5- 0-0		
2. Khatumbi	30- 0-0		
3. Rabakhan	4- 6-0		
4. Bandukwala	76- 0-0		
5. Ha artbi	815- 6-0		
6. Abdul Razak	199- 8-0		
	113- 4-0		1130- 4-0
cash at try.			1476- 3-11
Amt. transferred to D.A.G.F & R. New Delhi.	19835-7-9		
Add. amt. transferred during the period.	2637- 7-0		22474-14-9
			55039-11-11

13

VERY URGENT

LETTER

To: The C.E.P., B'bay.

No. ARE 8854/ 1925-O-D

Secretariat (Annexe), Fort, Bombay (1): 9 June 1954

Subject:- Audit Report on the D.D.A. of the Dy. C.E.P., Belgaum

Reference Audit Report No. OA/EVAC/ dtd the 20.5.54 from the Examiner, Outside Audit Department.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self contained references. The disposal of outstanding audit objections expeditiously needs no special emphasis. The various items in the audit report specially those outstanding from the previous audit reports should be settled finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items from the previous audit reports are outstanding on account of references having been made to Government for issue of orders, the number and date of the reference may please be pointed out.

I/C

9 JUN 1954

per

(~~J. C. FERNANDEZ~~)
Assistant Secretary to the Government of Bombay
Rehabilitation Department

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department,
with reference to his audit report
No OA/EVAC/2270 dated the 20.5.54

The ~~Administrator~~ / Officer-in-charge
Township Colony.

MM.17.8.

The Dy. C.E.P., Belgaum

The F.D.

URGENT.

NO.CEP/AUDIT/14/III-54.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 1st June, 1954.

To

The Collector & Deputy Custodian
of Evacuee Property,
BELGAUM.

Sub:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the period ending 31st March, 1954.

.....

Your attention is invited to the audit report No.OA/EVAC/2269 dated 20-5-54 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (4 copies) within seven days of the receipt of this letter in the form given below.. One copy of your reply may please be endorsed to the Examiner, Outside Audit Department direct.

The Audit Reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually be letter to this officer.

S.No.	Objection raised.	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of Audit Office.
1.	2.	3.	4.	5.	6.

666

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P'Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Deputy Custodian of Evacuee Property, Belgaum.

2. Secretary to the Government of Bombay, Rehabilitation Department, Bombay, for information.

REHABILITATION DEPARTMENT
File No. ARE 8853
S. No. 2125
Date 4 JUN 1954

Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M.Road, Bombay No.1 The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property, Belgaum.

4. The Accountant General, Bombay, for information.

SS.1.6.54.

RHD
D.
for information.
2. file
Supdt
9/6/54

-17-

No.CEP/AUDIT/14/III-54.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.1,

Dated the 23/7/ 26th 1954.

To

The Examiner, Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir, P.M.Road, Bombay.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, ~~Belgaum,~~ for the period ~~31st March,1954.~~.

Ref: Your letter No.OA/Evac/~~2269~~ dated ~~20/5/1954~~ forwarding the above audit report and Deputy Custodian of Evacuee Property, ~~Belgaum,~~ letter No. ~~DC/RS-IV-45~~ dated ~~23/6/54~~ furnishing replies to the audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column ~~four~~ is enclosed.

The Deputy Custodian of Evacuee Property, ~~Belgaum,~~ is also being asked to take immediate action on these remarks and intimate further compliance under advice to you.

for Accounts Officer,
Custodian of Evacuee Property,
B O M B A Y.

Encl:-A.A.Report.

REHABILITATION DEPARTMENT
File No. ARE-8854
S. No. 29266
Date 28 JUL 1954

Copy forwarded with compliments to :-

1. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

2. The Deputy Custodian of Evacuee Property, ~~Belgaum,~~ with reference to his No. ~~DC/RS-IV-45,~~ dated ~~23/6/54~~. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Department, Bombay.

Encl:-A.A.Report.

66.25.5.54.

the item of the Audit Note.	Objection raised	Remarks of the office inspected.	Reamrks of the custodian	Remarks of the Custodian - General.
3(b)	Result of the sale of the mortgaged land by the Asstt.Custodian of Gokaa is still awaited.	The matter has been expediated regarding the confirmation of sale.	Dy.Custodian of E.P., is being requested to report in the matter immediately.	
3(c) 2	Irrecoverable amount of Rs.595-3-3-	A report has already been submitted to write off the amount. Orders of the Custodian General are still awaited.	Orders regarding write-off are awaited from Govt.of India, Ministry of Rehabilitation.	
(c)	Asertainment of the Panch Valuation of 5/18th share of Shri Abdulkadir Bandu Husen Shekhbade.	The valuation of the property has been made and the share of income of the evacuee has been ascertained and has been brought on to the Registers.	This may be verified during the next audit.	
4.	Current Audit The declaration of the property of Shri Akbar Suleman Awati as evacuee property.	The matter is in the preliminary stage of enquiry regarding the property possessed by the evacuee, the No.of persons having an interest in the same and the evacuee's share in it.	Dy.Custodian of E.P.is being requested to complete the enquiry early and take necessary action under the Admn.of E.P.Act.	
5.	M. & R.charges for the month of March 1954.	M & R.charges have been adjusted. The actual provision of Reserve for M.R. charges made is Rs.22-8-0 and the small difference of Rs.0-1-3 is due to the fact that M&R charges are calculated on individual items of income and not on the total income.	This may be verified during the next audit.	
	Difference of 0-1-0 in the summary of monthly balances in the P.L.A and individual balances of the evacuees and reserve for maintenance and normal repairs.			

The correct balance of the personal ledger account of the evacuee Shri Bandukwala on 31-3-54 works out to Rs.20268-4-9 as against the amount of Rs.20268-5-9 shown in the summary of monthly balances in the personal ledger account of the evacuees. The difference of 0-1-0 seems to be due to the excess provision of one anna in the Reserve for mainten-ance and normal repairs should be corrected.

Necessary correction has been made as directed. This may be verified during the next audit.

7.

Receipt from June 53 to Jan. 54.	Custodian fees to be charged.	Custodian fees actually charged.	Difference
221-14-6	22-3-1	23-5-9	+ 1-2-8
220-10-0	22-1-0	21-0-2	- 1-0-10

The custodian's fees are charged on each item of income and hence the custodians fees to be debited to these accounts come to Rs.22-3-9 and 22-1-2 respectively. The difference of Rs.1-2-0 and Rs.1-1-0 has since been adjusted in the accounts of the individuals concerned. - do -

8. Recovery of old arrears.

(a) A separate report is being submitted to the Custodian stating that this amount is irrecoverable as the person is stated to have paid the amount to the relatives of the evacuee and that they have not passed any receipt. Moreover the transaction took place before the property was declared as evacuee property.

Report of the Dy.Custodian E.P. may be awaited.

9. Erasures should not made etc.

(b) Orders have been issued to the Mamlatdar of Belgaum to recover the arrears.

Noted for guidance.

Dy.Custodian o
P.is being reque
to recover the arrears
expeditiously and even by c
ercive measures.

Accounts Officer,
For Collector & Dy.Custodian of E.P.Belgaum.

BRS/23/6

RHD
D.

-P17.

S.No. ARE 8854/2926G-D.

Submitted for information

2. further communication in the matter may be awaited

Sd/-

Sd/-
Asstt.
30/1/89.

No.CEP/AUDIT/14/III-54.

Dated the 26th October,1954.

The Examiner,
Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the period ending 31st March,1954.

Ref: Your letter No.OA/Cust/IV/25/III-54/6235, dated the 26th August,1954.

I am to enclose a copy of Deputy Custodian of Evacuee Property, Belgaum's compliance report No.ED DC/WS-IV/725 dated the 15th September,1954. Following further remarks are offered :-

Previous Audit :

Para 3(a) : A reference has been made to Custodian General of Evacuee Property, New Delhi, under this office letter No.CEP/Audit/14/III-53, dated 9th February,1954,and subsequent reminders dated 29/3/1954 and 29/9/1954, copies whereof have been endorsed to you. Orders of the Custodian General in the matter are awaited.

Regarding disallowance of the withdrawal of cash and house-hold expenses from evacuee's account further report from the Deputy Custodian, Belgaum, may be awaited.

Para 3(b) : The compliance reported by the Deputy Custodian, Belgaum, may please be verified in the next audit. The Deputy Custodian of E.P., is however, being asked to state the amount realised on account of this sale.

Para 3(d) : The Deputy Custodian,Belgaum,has not sent his initial replies to Para 3(d). He is being asked to send the same immediately.

Current Audit :

Para 4 : Further report from the Deputy Custodian may be awaited. The Deputy Custodian,Belgaum is being asked to expedite the District Government Pleader, Belgaum,and take early action to finalise this case.

Para 8(a) & 8(b) : The attention of theDeputy Custodian,Belgaum, is being invited to this office letter No.CEP/CIR/335,dated 25-9-54, wherein further clarification of some points has been called for. Further report will be sent on receipt of replies from the Deputy Custodian,Belgaum.

Sd/-(V.B.PARANJPE),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

15/10/54. Encl:-Copy.

Copy together with a copy of Deputy Custodian, Belgaum's compliance report cited above, forwarded with compliments to :-

1. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

2. The Collector and Deputy Custodian of Evacuee Property, Belgaum, with reference to his No.DC/WS-IV/725, dated the 15th September, 1954.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-Copy.

REHABILITATION DEPARTMENT
File No. RRE 8854
S. No. 40916
20 OCT 1954
20 OCT 1954

RHD
D

For information

Supdt.

pl file

Statement showing the compliance of audit notes drawn on the P.D.accounts of Dy.Custodian of Evacuee Property, Belgaum.

S.No.of the item of the audit note.	Objection raised	Remarks of the office inspected.	Remarks of the custodian.	Remarks of the Custodian General.	Remarks of the audit office.
3(a)	Recovery of the evacuee's share of rent inrespect of the property of evacuee Shri Mohd.U.A.K.Bandukwala for the period from 15-8-47 to - 31-7-48.	It is not possible to recover the rent for this period which is prior to the date of notification of the evacuee property and as the tenants have paid the rent already to the relatives of the evacuee. In view of the decision taken in the Custodian's Conference held at Shrinagar on 9-6-54 (itemNo.8) the question of recovering these arrears does not arise. The demand may be treated as cancelled.			
	Dissallowance of the withdrawal of cash and house-hold expenses from evacuee's account prior to the date of notification of ~~ex~~ evacuee property.	The question is similar to the one mentioned above. A separate report will be submitted in this connection.			
3(b)	Result of the sale of the - mortgaged land by the Asstt. Custodian of Gokak is still awaited.	The decretal property has been sold and the sale is confirmed.			
	The declaration of the property of Shri Akbar Suleman Awati as evacuee property.	The papers have been sent to the District Government Pleader for his opinion - regarding the share of the evacuee. As soon as his opinion is received further action to hold an enquiry and to notify the property as evacuee property will be ~~taken~~ taken.			

P-T.O.

8 (a)&(b)	Recovery of old arrears.	A detailed report has been submitted to the Custodian of Evacuee Property, Bombay under this office No.DC/WS-IV/398 dated 12-8-54 for cancelling the demand in respect of the rent of evacuee properties for the period prior to the date of notification of those properties as evacuee properties, After this is done the arrears will be reduced considerably.

15/9

For Collector & Dy.Custodian of Evacuee Property, Belgaum.

G. R., G. D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :—

File No._____

_____**DEPT.**

_____**BRANCH.**

References :—

Date.	To whom sent.	Notes and instructions.

REHAB DEPARTMENT
File No. ARE 8854
Date 16 MAR 1955
S. No. 10320

No.CEP/Audit/14/IX-54.

Dated the 12th March, 1955.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the period ending 30-9-1954.

Ref: This office letter of even number dated 29-1-1955.

Your detailed replies to the above audit report called for in the above letter have not yet been received. More than one month has passed since the receipt of the audit report by you and you are requested to forward your replies to this office immediately.

The replies may please be send in triplicate and a copy endorsed to the Examiner, Outside Audit Department, Bombay, direct.

1413

For Accounts Officer,
Custodian of Evacuee Property,
Bombay.

O.C. signed by
A.C.

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts), Office of the Custodian General of Evacuee Property, New Delhi, with reference to his No.2/12(4)/Audit/S&A/52, dated 10-2-1955.

   Only Paras 6(h) and 6(i) of the Audit for 30-9-52, have been brought forward as outstanding in the latest audit report for Belgaum for the period ending 30-9-54. Compliance report on these paras will be forwarded to you when the replies are received from the Deputy Custodian of Evacuee Property, Belgaum.

2. The Joint Secretary to the Government of Bombay, Development Department, (Rehabilitation), for information.

D.D.C.B.C.(R&H)
D. Dy.

For information.

19/3/55

No.CEP/Audit/14/IX-54.

[illegible]
Mahanagar [illegible] Bombay.

Dated the 23rd April,1955.

To

The Examiner,Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum,for the period ending 30-9-1954.

Ref: Your No.OA/Cust/IV/25/IX-54/11526,dated 17-1-55,forwarding the Audit report.

Copy of Deputy Custodian of Evacuee Property, Belgaum's letter No.DC/WS-IV/436, dated 30-3-55,forwarding his replies is enclosed.

This office remarks are as under :-

PREVIOUS AUDIT.

Para 2(a) : This may be verified during next audit. Further report from Deputy Custodian of Evacuee Property may be awaited.

Para 2(b) : Orders delegating powers to write off the arrears are awaited from the Government of India, Ministry of Rehabilitation.

Para 2(c) : This may be verified during the next audit.

CURRENT AUDIT.

Para 3 : In the two cases reported in the Audit Report the properties were purchased by the non-evacuee sharers and as such there were no expenses incurred in connection with or incidental to the disposal of properties. In cases,however, where the Competent Officer disposes, of the property by public auction, costs thereof are deducted by the Competent Officer from the sale proceeds before appropriation the amount between the Custodian of Evacuee Property and the claimants. The expenditure of the establishment of the Competent Officer is met from the Budget under the Head "57-Miscellaneous-Expenditure-F and the State Government is getting a subsidy from the Government of India for such expenditure. The matter is, however, being referred to the Government of Bombay, for necessary orders.

RAHABILITATION DEPARTMENT
APR 1955
16620

Sd/-(V.B.PARANJPE),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy as alongwith Deputy Custodian of Evacuee Property's letter forwarded with compliments to :-

1. The Joint Secretary to the Government of Bombay, Development Department(P.C.,R.&F),Bombay.

2. The Secretary to the Government of Bombay, Finance Department, Bombay.

3. The Inspecting Officer(Accounts),Office of the Custodian General of Evacuee Property, New Delhi.

4. The Collector & Deputy Custodian of Evacuee Property, Belgaum. He is requested to send further report on Para 2(a) immediately.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy.

No.DC/WS-IV/435. Office of the District Magistrate, Belgaum.
Belgaum, 30th March, 1955.

To

The Custodian of Evacuee Property,
Bombay.

Sub: Audit objections for the half year ending 30-9-1954.

Reference the letter No.OA/Cust/IV/25/IX-54, dated 17-1-1955, addressed to you by the Examiner, Outside Audit Bombay and copy endorsed to this office.

Previous Audit.

(a) Para 6(h) of the Audit Report for the period ending 30-9-52:

It has already been reported under my office No.DC/WS-IV-1183, dated 5-1-55 that the sale of the decretal property did not fetch Rs.5,763-2-0 as stipulated as there were no bids. The sale has, however, been completed and since nobody demanded the property in auction sale, the property was purchased on behalf of the Custodian for a nominal price of Re.one only. The Mamlatdar of Gokak has since taken its possession. Further action regarding leasing out the property (house) etc. is being taken. A separate report in the matter is being submitted for orders.

(b) Para 6(h) of the Audit Report for the half year ending 30-9-52

As regards the irrecoverable amount of Rs.595-3-3-nn action is to be taken by this office. The amount has already been reported for being written off.

(c) Para 5(b) of Audit report for the half year ending 31-3-52.

The share of the evacuee i.e. Shri Bandukwala has been sold by the Competent Officer K.Dn. to the non-evacuee brothe of the evacuee and no rent is to be recovered regarding this property.

As regards the evacuee property bearing F.No.6, High Street, Belgaum, the Cantonment Board has levied its taxes on the basis of a rent of Rs.4/- only. But, as a monthly rent of Rs.10/- per month is being recovered for this house no further action is necessary. The audit objection may, therefore, be dropped.

Current Audit.

The evacuee composite properties of Shri Hardukawala and Shri Shaikh Abdul Karim were sold by the Competent Officer K.D. for Rs.12,469/- Rs.1,313/- respectively i.e. for a tota amount of Rs.13,782/-. The examiner, Outside Audit, suggests that a reasonable amount should be assessed and recovered from the sale proceeds to meet the expense incurred in connection with the disposal of these properties. Orders are, therefore, solicited as to the percentage of the sale proceeds which may be recovered to meet the expenditure of the establishement of the Competent Officer, Southern Division or the Deputy Custodian of Evacuee Property (Legal) Bhatkal. The reply to this audit objection may be given direct.

Sd/- x x
For Collector and Deputy Custodian of
Evacuee Property, Belgaum.

DD (B.C.RHH)

for information
B.Bx. may see.

DF
7.5.53

Supdt.

Supdt. B 8/5/53

Letter.

No.EVQ/Audit.
Belgaum, 25/4/1953.

To

The Custodian of Evacuee Property,

Bombay.

Subject:- Compliance of Audit Notes.

Reference:-Your No.CEP/Audit/14/IX-51 dated 17/4/

Para 4) The Mamlatdars and the Assistant Custodian of Eva Property Belgaum was directed to enquire and report in t matter. But the non-evacuee Partners of the firm have g a notice through their solicitors that the matter has finally settled and it is not now open for the Dy.Custod of Evacuee Property to reopen the transaction . There s to be no provision under the Evacuee Property Act. to re the transactions effected under section 10(2) of the sai Act. The matter has been, therefore, referred to you fo issuing suitable instructions.

This audit point cannot be complied unless instru tions are issued in the matter.

(b) The District Govt.Pleader Belgaum has been asked t report what will be the exact share of the evacuees on th death of their -father. His report is still awaited.

The Mamlatdar concerned and the Dist. Supdt. of Police Belgaum have been requested to keep a strict watch and report as soon as the evacuees acquire a share in the property with a view to take necessary action according t Evacuee Property Act.

According to Mohamedan Law a son does not acquire any right in the property till the death of his father. In the circumstances it seems that no useful purpose will be served by ascertaining their right in the property at the stage of the father disposes of his property no action can be taken under E.P.Act as the son has at present no share in the. no property.

It will, therefore, be advisible to a keep a stric watch and take necessary action according to Evacuee Prop Act as soon as the son acquires a share in the property i and when he servives his father suitable instructions may

please be issued in the matter.

c) The valuation of the property of Babakhan Abdulla has been fixed at Rs.700 by the Executive Engineer Belgaum.

Q. Signed by Coll.

for Collector and Deputy of Evacuee,
Property, Belgaum.

Copy submitted to the Secretary to Govt. Rehabilitation Department Bombay for information.

F/27/4.

REHABILITATION DEPARTMENT
File No. R-55
S. No. 17001 D
Date 30 APR 1953

30/4

RHD
D

Submitted for information

N.M.H.
8/5/53

5/5

Supdt.

No.CEP/AUDIT/14/IX-54.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
[illegible] Floor
[illegible] Road, Fort, Bombay.
Dated the 4th June, 1955.

To

The Inspecting Officer(Accounts), Office of the
Custodian General of Evacuee Property,
'P' Block, Raisina Road, New Delhi.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum, for the period ending 30-9-1954.

Ref: Your letter No.2/12(3)/Audit/S&A/54, dated 11-3-1955.

With reference to your letter of even number dated 12-5-55, I am to say that the compliance report on the above audit report has been forwarded to the Examiner, Outside Audit Department, Bombay, copy endorsed to you and Para 3 of the Audit Report has been replied thereunder.

Regarding adjustment in respect of Custodian fees on the sale of composite properties, a reference has been made to the State Government for clarification of the remarks of audit and further report will be submitted when Government orders are received.

REHABILITATIO DEPARTMENT
File No. ARE 8884
Date 8 JUN 1955
S. No 23364

Sd/-(V.B.PARANJPE),
ACCOUNTS OFFICER,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to the Joint Secretary to the Government of Bombay, Development Department(B.C,R.&H), Bombay, in continuation of this office letter of even number dated 27/4/55. The orders solicited therein may kindly be issued early.

14/6/55

ACCOUNTS OFFICER,
Custodian of Evacuee Property,
Bombay.

Report on the audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Belgaum for the half-year ended 31-3-55.

****

DEPARTMENT
File No. ARE8854
Date 28 MAY 1955
S. No. 21422

OA/Cust/IV/25/III-55/

THE EXAMINER, OUTSIDE AUDIT DEPARTMENT
Branch Office of The Accountant General Bombay
Universal Assurance Buildings, 4th Floor
Sir. P. M. Road, BOMBAY No. 1

The Custodian of Evacuee Property,
B O M B A Y.

The test audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property Belgaum, for the half year ended 31-3-55 was carried out on the 7th and 9th May, 1955. No serious irregularities worth mentioning in the report were noticed. However, an Audit note containing minor objections is sent direct to the Dy.Custodian, Belgaum for returning it in original with replies within one month from the date its receipt in his office.

sd/-
(P.V.Revadi.)
Asstt.Examiner,Outside Audit.

No.OA/Cust/IV/25/III-55/ 2198 27 May 1955

Copy forwarded with compliments to :-

1. The Joint Secretary to Government of Bombay, Development Department (Backward classes, Rehabilitation & Housing) Bombay.
2. The Secretary to Government of Bombay Finance Department Bombay.
3. The Custodian General of Evacuee Property, New Delhi.
4. The Deputy Custodian of Evacuee Property, Belguam, together with an audit note to be returned in original duly replied to within a month from the date of receipt.
5. The A.A.O. Deposit Section, A.G.'s Office, Bombay.
6. Spare copy.

Revadi 27/5
(P.V.Revadi.)
Asstt.Examiner,Outside Audit.

S.275.

No.CEP/AUDIT/14/III-55.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Ground Floor
Mahatma Gandhi Road, Fort, Bombay.
Dated the 29th July,1955.

To

The Joint Secretary to the Government of Bombay,
Rehabilitation, Housing and Backward Classes
Department, 'Sachivalaya' Foreshore Road,
Bombay-1.

REHABILITATION DEPARTMENT
File No. ARE 889
Date 1 AUG 1955
Encl 34228.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the half year ending 30-9-1954 - Para 3.

Ref: This office No.CEP/Audit/14/IX/54, dated 27-4-55,endorsement of even number dated 4/8-6-55 and U.O.R. of even number dated 1.7.55.

Sir,

Reference is invited to this office letters mentioned above and it is requested that orders solicited therein may please be issued early as the audit objection is outstanding for Government orders in the matter.

Yours faithfully,

29.7.55

Accounts Officer,
Custodian of Evacuee Property,
29.7.55 Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Collector & Deputy Custodian of Evacuee Property, Belgaum, for information.

C. E., G. D., No. 2403, dated 22-6-23.]

Correspondence

DOCKET SHEET (B)

Subject :— Audit report P.D.A. Dy. C. ep. Belgaum. 30-9-1954

File No. ARE 8854/2381.

Rehabilitation DEPT.

'D' BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

Report on the Audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Belgaum for the Half Year ending 30-9-1954.

.....

No. Off/Cust/IV/25/IX.54/

To

The Custodian of Evacuee Property,

Bombay.

The test audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Belgaum, for the half year ending 30-9-1954 was carried out on 30th and 31st of December 1954. The following remarks are offered. It is requested that replies may be sent in a complete shape not later than one month from the date of receipt of this report.

Previous Audit.

2. (a) ~~Para 3(b) Ibid~~, para 6(h) of the Audit Report for period ending 30-9-52:- If the mortgaged land does not fetch Rs. 5763- 2-0 as stipulated, the same may please be reported to Government for their orders.

(b) ~~Para 3(c) Ibid~~, Para 6(i) of Audit Report for the half year ended 30-9-52: Irrecoverable amount of Rs. 595- 3-3:- Action for write off, under proper sanction should be taken without any further delay,

(c) ~~Para 3(d) Ibid~~ Para 5(b) of Audit Report for the half year ended 31-3-53:- The rent of buildings has not been fixed with reference to Cantonment taxes. This may please be done immediately and compliance intimated.

Current Audit.

3. Custodian fees payable on sale proceeds of composite properties:- Two composite properties one of Shri Bandukwala valued at Rs. 12,500/- and another of Shri Shaikh Abdul Karim, valued at Rs. 1500/- were sold to the other partners, respectively for Rs. 12469- 0-0 and Rs. 1313- 0-0 under orders of the competent officer, Bhatkal. No custodian fees shall be chargeable on these

realisations (vide amendment to Rule 26 of the Administration of Evacuee Property (Central) Rules). But an amount of Rs. 1378-12-0 being 10 % on such realisations, has been charged by the Collector during the period under review. This needs to be written back to the respective accounts of the evacuees, (vide Custodian's No. CEP/CIR/33/ dt. 10-12-54). Although as per amended rule 26 no fee shall be chargeable, the Custodian can lawfully recover such amount, as is, in his opinion, sufficient to defray the expenses, incurred in connection with, or incidental to the disposal of such property. (vide Rule 26(3) of Administrative of Evacuee Property Rules). A special officer designated 'Competent Officer ' was appointed to dispose of composite properties (by sale to other partners or otherwise) in the Southern Division. Proportionate expenditure of his establishment pertaining to this district, may please be worked out and recovred from these sale-proceeds. This may also please be done in the case of disposal of other composite properties in other Districts.

A.G.O DEPARTMENT
ARE 8854
18 JAN 1955
2381

Sd/-
(T.Narasimhan)
Examiner, Outside Audit,

No.OA/Cust/IV/25/IX/54/ 11537

Copy forwarded:-

1. The Secretary to Govt. of Bombay, Rehabilitation Department, Bombay.

2. The Secretary to Govt. of Bombay, Finance Department, Bombay.

3. The Custodian General of Evacuee Property, New Delhi.

4. The Deputy Custodian of Evacuee Property, Belgaum, X

5. The Asstt. Accounts Officer, I/c D.A. 17 Sec. A.G.'s Office, Bombay.

X. together with an Audit Note to be returned in original duly replied to.

Srinivasa Rao
Asstt. [illegible] AUDIT.
[illegible]

4 Feb 24/11/1955
B 24/11/55.

Very urgent. Letter.

To The C.E.P. B'bay.

No.ARE 8584/2381-D. Secretariat (Annexe), Fort. Bombay (1) 28 JAN 1955

Subject:- Audit Report on the a/cs of P.D.A. of the Dy.C.E.P. Belgaum. for the period ending 30-9-1954

Reference Audit Report No. OA/Cus.I/IE/25/IE/1-54/115206. dt 17th Jan 1955 from the Examiner, Outside Audit Department.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self contained references. The disposal of outstanding audit objections expeditiously needs no special emphasis. The various items in the audit report specially those outstanding from the previous audit reports should be settled finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items from the previous audit reports are outstanding on account of references having been made to Government for issue of orders, the number and date of the reference may please be pointed out.

o/c.

(N.M.Jani).
Assistant Secretary to the Government of Bombay,
Rehabilitation Department.

28 JAN 1955

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department,
with reference to his audit report referred to above

The Collr. & Dy. C.E.P. Belgaum.

The F.D.

red/30.11.1954.

URGENT
ARE 6357
1 FEB 1955
S. No. 4178

No.CEP/AUDIT/ 14/IX/54.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 29th January, 1955.

To

The Collector & Deputy Custodian of
Evacuee Property, Belgaum.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Belgaum for the period ending 30-9-1954.

Your attention is invited to the audit report No.OA/Cust/IV/25/IX-54/11526, dated 17-1-55 from the Examiner, Outside Audit Department, Bombay endorsed to you.

You are requested to furnish your replies in the letter form in triplicate within seven days of the receipt of this letter. One copy of your reply may please be endorsed to the Examiner, Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P' Block, Raisina Road, New Delhi.
2. The Under Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M. Road, Bombay No.1. The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property,
4. The Accountang General, Bombay, for information.

Report on the audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Belgaum for the period from 1.4.55 to 30.4.1956.

No. OA/Cust/IV/26/IV-56/2342 dated 7-6-56

To

The Deputy Custodian of Evacuee Property,

Belgaum.

A test audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Belgaum for the period 1.4.55 to 30.4.56 was conducted from 8th May 1956 to 11th May 1956. No serious irregularities were noticed . An Audit Note containing minor objections which could not be settled on the spot is enclosed herewith, for being returned in original with replies, through the Custodian of Evacuee Property, Bombay within one month from the date of its receipt.

REHABILITATION, HOUSING AND BACKWARD CLASSES DEPARTMENT,
File No. ARE 8852
S. No. 3849

sd/-

Asstt. Accounts Officer.,
Outside Audit Deptt.

No. OA/Cust/IV/26/IV-56/2342 dt 7-6-56

Copy forwarded with compliments to :-

1. The Custodian of Evacuee Property, Bombay.
2. The Secretary to the Government of Bombay, R.H. & B.C., Bombay.
3. The Secretary to the Government of Bombay, Finance Department, Bombay.
4. The Joint Chief Settlement Commissioner, New Delhi.
5. The Asstt. Accounts Officer, I/c Deposit Sec. A.G.'s Office, Bombay.

S. Subramanyam
4.6.56

Asstt. Accounts Officer.,
Outside Audit Deptt.

CRYSTALINFOSYSTEMS AND SERVICES

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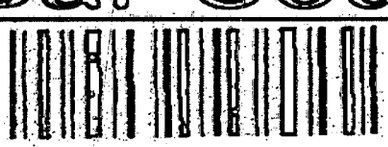

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1955.

File No. ARE 90

P&D Delhi (SW.

RH x BC

V

DEPARTMENT

BRANCH

Subject:— Audit Report on

for ended 31-5-55

P.D.A of Dy. C.E.P.

Dharwar.

Period ended 31-3-55

Send 31-3-56

B Class

Karnatak

2

R. 90

E

ARE 90.

File No.

Std. Sect. Slip 24-A

No.OA/Cust/IV/27/IX.54/

To

The Custodian of Evacuee Property,

Bombay.

Sub: Audit Report on the P.D.Account of the Dy.Custodian of Evacuee Property, Dharwar for the period from 1.10.53 to 30.9.54

Sir,

The test audit of the Personal Deposit Account of the Dy.Custodian of Evacuee Property, Dharwar for the period from 1-10-53 to 30-9-54 was conducted locally on the 11th and the 12th Jany.1955.

2. There are no important points to be incorporated in the Audit Report. Minor points noticed during local audit are however included in the Audit Note, which is being sent to the Dy.Custodian for returning it in original with replies, within one month from the date of its receipt.

REHABILITATION DEPARTMENT
File No. ARE 8854
Date 14 FEB 1955
S. No. 5948.

Asstt.Examiner,Outside Audit.

No.OA/Cust/IV/27/IX.54/12380 dt. 12 Feb. 1955

Copy forwarded to :-

1. The Secretary to Govt.of Bombay, Rehabilitation Department,Bombay.
2. The Secretary to Govt.of Bombay, Finance Department, Bombay.
3. The Dy.Custodian of Evacuee Property, Dharwar.
4. The Custodian General of Evacuee Property, New Delhi.
5. The A.A.O. I/C- Da 17 Section, A.G.'s Office, Bombay.

RHD D.

For information

2. There are only minor audit points awaiting further report

Asstt.Examiner,Outside Audit.

d.x.2

D.O.No.CEP/Audit/16/IX-54.
Office of the Custodian of Evacuee Property,
Fourth floor, Mercantile Bank Building,
Mahatma Gandhi Road, Fort, Bombay-1.
Dated the 4th April, 1955.

Dear Shri

Please refer to Asst.Examiner, Outside Audit Department, Bombay's No.OA/Cust/IV/27/IX-54, 13057, dated 1.3.55 forwarding the Audit Note on the Personal Deposit Account of the Dy.Custodian, Dharwar, for the period ending 30.9.54.

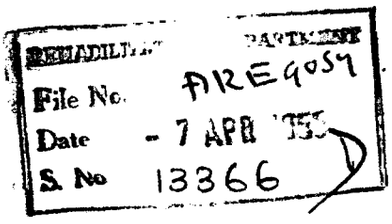
It is noticed that some records were not produced during audit for scrutiny. Old objections are outstanding for a very long time and the delay in settlement of the outstanding objections will have to be explained to Govt. The non-production of records for audit is a serious matter and I would request you to look into the matter personally and take suitable action against the persons responsible for the same.

I would also request you to ensure that the audit note is returned to the Examiner, Outside Audit Department, Bombay in <u>original</u> duly replied to by you, as early as possible.

Yours

(PRAMOD C.BHAT).

Shri D.D.Sathe, I.C.S.,
Collector & Dy.Custodian of Evacuee Property,
<u>DHARWAR.</u>



Copy forwarded with compliments to:-

(i) The Joint Secretary to Govt. of Bombay, Development Department (Backward Class, Rehabilitation & Housing), Bombay for information.

(ii) The Examiner, Outside Audit Department, Bombay, with reference to his No.OA/Cust/IV/27/IX-54/13057, dated 1.3.55, for information.

KGN.4.4.1955.

Report on the audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the half year ended 31-3-1955.

THE EXAMINER, OUTSIDE AUDIT DEPARTMENT,
Office of The Accountant General, Bombay
Mutual Assurance Building, 4th Floor,
Sir. P. M. Road, BOMBAY No. 1

No.OA/Cust/IV/27/III-55/

The Custodian of Evacuee Property,

Bombay.

The test audit of the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the half year ended 31-3-1955 was conducted between the 27th May 1955 and the 3rd June 1955.

There were no important points noticed during current audit worth to be included in the Audit Report. However an Audit Note containing some of the minor points included in the last Audit Note is sent direct to the Deputy Custodian of Evacuee Property, Dharwar for immediate compliance of those points and returning the Audit Note in original within a month from the date of its receipt in his office.

sd/-
Asstt. Examiner, Outside Audit,

No.OA/Cust/IV/27/III-55/ 3004 18 June 1955

Copy forwarded with compliments to:-

1. The Secretary to the Govt. of Bombay, Development Deptt (B.C. & R & H.) Bombay.

2. The Secretary to the Govt. of Bombay, Finance Department, Bmbay.

3. The Custodian General of Evacuee Property, New Delhi.

4. The Deputy Custodian of Evacuee Property, Dharwar together with an Audit Note which is to be returned in original dul complied with within a month from the date of its receipt.

5. The A.A.O. I/c Deposit Section, A.G.'s Office, Bombay.

REHABILITATION DEPARTMENT
File No. RRE90 54
Date 20 JUN 1955
S. No. 25660

S Srinivasan
Asstt.

IMMEDIATE. LETTER. 3

To

The Custodian of Evacuee Property, Bombay.

No.ARE.3054/25660-D. Sachivalaya, Foreshore Road, Bombay (1) 27 JUN 1955

Subject:- Audit Report on the audit of the Personal Deposit Account of the Deputy Custodianof Evacuee Property Dharwar for the period from 1-10-54 to 31-3-55.

Reference Audit Report No. OA/Cust/IV/27/III-25/3203, dated 18-6-55 from the Examiner, Outside Audit Department.

Please state what action is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should please be fully explained to the Examiner, Outside Audit Department and orders of Government obtained in cases where this may be necessary by making self contained references. The disposal of outstanding audit objections expeditiously needs no special emphasis. The various items in the audit report specially those outstanding from the previous audit reports should be settled finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items from the previous audit reports are outstanding onaccount of references having been made to Government for issue of orders, the number and date of the reference may please be pointed out.

ISSUED 27 JUN 1955

(N.M.JANI.)
Assistant Secretary to the Government of Bombay, Rehabilitation, Housing and Backward Classes Department.

Copy forwarded with compliments to:-

The Examiner, Outside Audit Department, with reference to his audit report OA/Cust/IV/27/III-25/3204, dated 18-6-1955.

The Finance Department,

The Deputy Custodian of Evacuee Propert , Dharwar.

DEPARTMENT
ARE9054
Dat. 8 - JUL 1955
S. No. 29268. D

No.CEP/Audit/16/III-55.

Dated the 3rd July,1955.

To

The Assistant Secretary to the Government of Bombay,
Rehabilitation, Housing and Backward Classes Department,
New Secretariat, Foreshore Road, Bombay-1.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Dharwar, for the period ended 31st March,1955.

Ref: Government letter,Rehabilitation,Housing and Backward Classes Department No.ARE.9054/25660-D.,dated the 27th June,1955.

With reference to the above letter, I am to say that the Audit Report mentioned above does not contain any paras of the previous Audit Reports or Current Audit. Audit Note containing minor points is sent direct by the Examiner, Outside Audit Department,Bombay, to the Deputy Custodian of Evacuee Property,Dharwar and the Deputy Custodian of Evacuee Property, Dharwar, is being asked to return the Audit Note to the Examiner, Outside Audit Department,Bombay, within one month of the receipt of the Audit Note.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments to the Collector & Deputy Custodian of Evacuee Property, Dharwar, with reference to the Audit Report mentioned above. He is requested to return the the Audit Note forwarded to him alongwith the Audit Report duly replied to by him, to the Examiner, Cutside Audit Department, Bombay, within one month of the receipt of the audit note by him.

ANNEXURE A.

Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar. - Statement showing arrears outstanding as at 31-3-56 against debtors of evacuees.

S.No.	Name of the debtor.	Name of the evacuee.	Balance on 1-4-1955.	Recoveries in 1955-56	Balance on 31-3-1956.
	Taluka Hubli.				
1.	Durgappa Mother Hanamava Madar of Veerapur.	H. .Latif.	120-0-0	28-0-0	92-0-0
2.	Miabox Dadabai, Belgaum & Majidpur.	-do-	1300-0-0	25-0-0	1275-0-0
3.	R.V.Dhongadi.	Dawood Koos Kasam.	93-15-6	...	93-15-6
4.	Devendrappa Kundur of Gundgiri.	-do-	542-0-0	...	542-0-0
5.	M.G.Palled of Kundgal.	-do-	870-15-0	...	870-15-0
6.	Abdulsab Abdulrazak of Mudgur.	-do-	55-12-6	...	55-12-6
7.	Satarkhan Abdulkhan Pathan of Dharwar.	-do-	208-1-9	...	208-1-9
8.	T.A.Bannur of Dharwar.	-do-	296-0-0	...	296-0-0
9.	Kamalsab Allisab Madf.	-do-	24-1-0	...	24-1-0
10.	Syad Mohiddin Jamadar.	-do-	79-8-0	...	79-8-0
11.	Hazamal Tarachand.	-do-	34-6-9	...	34-6-9
12.	Digepp Shivappa Dolliad.	-do-	163-1-9	...	163-1-9
13.	Sons & Sons, Karwar.	-do-	809-12-3	...	809-12-3
			Total. 4029-10-6	53-0-0	3972-10-6
	Taluka Gadag.				
1.	Shankarappa Ulremutti.	Abba Sayab of Gadag.	11-5-0	...	11-5-0
2.	Adivappa Felix of Naregve.	-do-	290-7-9	...	290-7-9
3.	Mallakappa Honsibai.	-do-	89-11-9	...	89-11-9
4.	Ahdanaya Kongwadmatti.	-do-	34-1-9	...	34-1-9
5.	Ghamdulalsab Konin of Gajendragad.	-do-	107-5-3	...	107-5-3
6.	Iyyappa Angadi.	-do-	80-0-0	...	80-0-0
7.	Shiuling ppa Umachigi of Gajendragad.	-do-	137-11-9	...	137-11-9
8.	Chanbasappa Karyad.	-do-	76-13-3	...	76-13-3
9.	Hotelwal Sannappa Dhokal of Sawanur.	-do-	95-8-9	...	95-8-9
10.	Chandrashekharap a Kotambi of Bankapur.	-do-	365-4-6	...	365-4-6
11.	Kotrappa Goppannver.	-do-	263-7-9	...	263-7-9
12.	Gurushiddapp a Peetambershetti.	-do-	65-15-0	...	65-15-0
13.	Murigappai Goppannaver.	-do-	204-15-6	...	204-15-6
14.	Mohamad Taten Golasingi of Lawanur.	-do-	755-0-0	...	755-0-0
15.	Basavannappa Channappa Kotagi of Naregvul.	-do-	290-15-0	...	290-15-0
16.	Khadarsab Koregar of Lavanur.	-do-	250-0-0	...	250-0-0
17.	Madiwalappa Muragi of Gajendragad.	-do-	149-15-0	...	149-15-0
18.	Husensab Pathan of Naragud.	-do-	142-1-6	...	142-1-6
19.	Ramachandrappa Hommiballi of Kundargi.	Dawood Hoosa Kasam.	599-8-0	599-8-9	...
20.	Basappa Ladni of Mulgund.	-do-	18-5-6	...	18-5-6
21.	Basappa Adivappa Malkeri of Naragud.	-do-	107-0-0	...	107-0-0
22.	Malleshappa Hankatagi.	-do-	41-0-0	...	41-0-0
23.	Lidsab Betgeri.	-do-	172-2-6	...	172-2-6
24.	Nagappa Kundargi of Gajendragad.	-do-	61-15-0	...	61-15-0
25.	Malleshappa Pattanshetti "	-do-	0-2-3	...	0-2-3
26.	Sangappa Kundargi of "	-do-	148-2-6	...	148-2-6
27.	Basappa Tolikoti.	-do-	136-13-0	...	136-13-0
28.	Hachappa Veerappa ngadi.	-do-	106-9-0	...	106-9-0
29.	Shidlingappa Umeclpgi.	-do-	199-3-6	...	199-3-6
30.	Husensab Itagi.	-do-	40-0-0	...	40-0-0
31.	Shivappa Kellad of Soodi.	-do-	80-0-3	...	80-0-3
32.	Mallappa Koti.	-do-	21-7-0	...	21-7-0
			Total. 4956-14-9	399-8-9	4557-6-0
			Grand Total... 9012-9-3	452-8-9	8560-0-6

Immediate.

Letter.

To The C.E.P. Bhy.

T.S.
4 fes.
22/5/56.

No. ARE 9053/26897-D. Sachivalaya, Foreshore Road, Bombay, 26 MAY 1956.

Subject:- A.R. ~~Dy C.E.P.~~ of the P.D.P/Cy of the Dy C.E.P. Dhanveir. for the year 1955-56.

Reference Audit Report No. OA/cust/E/27/EC-56/1565 dt. the 16-5-56 from the Examiner, Outside Audit Department addressed to you and copy thereof endorsed to Government.

Please state what actionx is being taken to set right the various irregularities pointed out in the audit report. The circumstances under which the irregularities occurred should also please be explained with detailed justification to ~~the~~ Government and Examiner, Outside Audit Department. In case where orders of Government are considered necessary, self contained detailed proposals may be forwarded to Government.

The progress of arrears of rent recovery/~~loan recovery~~ is not very satisfactory and as such effective and emergent steps may please be taken to accelerate the ~~px~~ pace of recovery of arrears.

The various items in the audit reports especially those outstanding from the previous audit reports, require immediate settlement. Steps may therefore please be taken to settle them finally with the Examiner, Outside Audit Department with the least possible delay and compliance reported to Government within one month of the date of receipt of this letter. If any of the items, from the previous audit reports are outstanding on account of references having been made to Government, for issue of orders, the number and date of such references may please be pointed out.

The..

The importance of disposing of the audit report and inspection reports promptly has been emphasised by Government from time to time. It is therefore requested that the present audit report and the outstanding previous reports may please be disposed of most expeditiously.

ISSUED
26 MAY 1956

o/c

Assistant Secretary to the Government of Bombay,
Rehabilitation, Housing and
Backward Classes Department.

Copy forwarded with compliments to :-

The Examiner, Outside Audit Department with reference to his Audit Report ~~No.~~ referred to above dated

The Finance Department,

The Dy. C.E.P. Dharwar.

D.O.NO.CEP/AUDIT/16/55-56.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building,Fourth Floor,
Mahatma Gandhi Road,Fort,Bombay-1,
Dated the 30th May,1956.

Dear Shri

Please refer to the Assistant Accounts Officer, Outside Audit Department,Bombay's letter No.OA/CUST/IV/27/III-56/1565,dated 16th May,1956, forwarding Audit Report on your Personal Deposit Accounts.

The Audit party has pointed out following major irregularities.

(1) Non-reconciliation of the Personal Deposit Account cash book balance with Treasury Pass Book balance. In this connection, I have to invite your attention to this office circular letter No.CEP/CIR/338-A.,dated 19-5-56, calling for monthly reconciliation certificate by the 10th day of each succeeding month, and requesting you to ensure that the reconciliation work has been done for the previous months also.

(2) Arrears of Rent : In this connection, I am to refer this office endorsement No.CEP/AUDIT/GEN-7, dated 1-8-55, requesting you to take effective steps for recovery of arrears. It is seen from your monthly reports that a huge sum is outstanding for recovery. If steps as directed are not taken immediately to minimise the arrears a part thereof will become irrecoverable, resulting a loss to Government and evacuee pool. Responsibility will then have to be fixed on the persons concerned for laxity in recovery work as directed by the Custodian General of Evacuee Property, New Delhi. I shall be grateful if you let me know as to what action is taken by taluka offices to recover the

arrears in all the 41 cases shown by the audit in the Annexure "A".

May I, therefore, request you to look personally in the matter and forward your report stating action taken to settle these paras early.

Yours

Sd/-

(B.F.SHAH)

SHRI D.D.SATHE, I.C.S.,
Collector & Deputy Custodian of
Evacuee Property, Dharwar.

REHABILITATION, HOUSING AND BACKWARD CLASSES DEPARTMENT.
File No. ARE 9055
S. No. 29053
Date 31 MAY 1956

Copy forwarded with compliments to :-

1. The Deputy Accountant General, Outside Audit Department, Bombay.

2. The Assistant Secretary to the Government of Bombay, Rehabilitation, Housing and Backward Classes Department, Bombay, with reference to his letter No.ARE.9055/26897-D., dated the 26th May, 1956.

(B.F.SHAH),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

RE 9056
3
1956

Subject:- Audit of the P.D. Account of the Deputy Custodian of Evacuee Property, Dharwar for 1955-56.

****

No.EVC/Audit/1955-56.
Office of the Collector,
Dharwar, 2-6-1956.

LETTER.
To

The Assistant Accounts Officer,
Outside Audit Department,
Universal Assurance Building,
4th Floor, Sir P.M. Road,
BOMBAY NO. 1

Reference:- Your No.OA/Cust/III/27/III-56/1565 dated 16-5-1956.

***

In acknowledging the receipt of your above quoted reference, I have to state as under:-

CURRENT AUDIT.

2. Arrears outstanding against debtors of evacue

(a) The Mamlatdars of Hubli and Gadag have been expedited to clear of the dues as early as possible and the same will be cleared of at the earliest.

(b) The Civil Judge, Sr. Dn, Hubli has been requested to furnish the decretal amounts and the same will be noted in the Miscellaneous Demand Register of this office after hearing from the Civil, Judge Sr. Dn, Hubli.

3. The Accountant General, Bombay has been expedited under this office No.EVC.SR.1419 of 10-5-1956 to reconcile the discrepancy and his reply is awaited.

4. Audit Notes for the half year ending 31-3-1955.

Item 3,4(d),4(d)(B):- The Mamlatdar of Gadag has been expedited to report compliance on the audit points and my final compliance report will be sent in due course.

Para 6: Sub-Paras (a)(b)(v)(a)(ii): Excess payment of Custodian fees:-

Final reconciliation will be made and the excess payment will be adjusted by short payment during the current quarter.

Sub-para (d) National Savings Certificates:-

The Director General of Posts and Telegraph New Delhi has already been moved in the matter and his reply is also awaited.

P.T.O....

Audit Report for the half year ended 30-9-1953.

..ra 6(b): The Mamlatdar of Hubli has been directed to proceed with the immoveable property and recover the amount of Rs. 1275/- by destraint and sale of immoveables of the defaulter. The result will be reported in due course.

4/6

apc. for Collector of Dharwar.

Copy forwarded w.c.s. to the Custodian of Evacuee Property, Bombay for information.

Copy submitted to the Secretary to Government, Rehabilitation Housing and Backward Class Department, Bombay.

Copy forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Joint Chief Settlement Commissioner, New Delhi, for information.

2. The Collector & Deputy Custodian of Evacuee Propert , Dharwar,with reference to his endorsement under reply.

3. The Assistant Secretary to Government,of Bombay, Rehabilitation,Housing and Backward Department, Bombay.

D.O.NC.CEP/AUDIT/27/III-56.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

8th June, 1956.

REHABILITATION, HOUSING AND BACKWARD CLASSES DEPARTMENT.
No. HRE 9056
31125
11 JUN 1956

Shri

Please refer to the Assistant Accounts Officer, Outside Audit Department, Bombay, letter No.OA/CUST/IV/28/III-53/1396, dated 11-5-56, forwarding Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Karwar, for the period ending 31st March, 1956.

The Audit has brought over the old outstanding objection vide Para 2 of 30-9-54, regarding correct working of rental demand in respect of all the Talukas in your District. Your final compliance is still awaited.

CURRENT AUDIT.

Huge arrears of Rs.39,176-8-8 as on 31-3-56, has been pointed out by the Audit under major objection. As this organisation is in the winding stage the expeditious recovery of arrears needs no emphasis. In this connection, reference is also invited to this office circular letter No.CEP/AUDIT/GENL/7, dated 1-8-55, and you are requested to forward a detailed report with the steps taken to minimise the arrears and to fix the responsibility on the individual responsible for laxity in recovery work as directed by the Custodian General of Evacuee Property, New Delhi.

May I, therefore, request you to please look personally into the matter and forward your final report at an early date.

Yours

Sd/-

(B.F.SHAH)

SHRI M. A. PATEL,
Collector & Deputy Custodian of
Evacuee Property, KARWAR.

Copy forwarded with compliments to :-

1. The Deputy Accountant General, Outside Audit Department, Bombay.

2. The Assistant Secretary to the Government of Bombay, Rehabilitation, Housing and Backward Classes Department, Bombay, with reference to his letter No. ARC. 9155/26281-D, dated 31-5-56.

(B.F.Shah),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

JW.8/6/56.

REHABILITATION, HOUSING AND BACKWARD CLASSES DEPARTMENT.
File No. ARE 9056
S. No. 34381
Date 27 JUN 1956

No.CEP/AUDIT/17/III-56. 25.6.56.

27 JUN 1956

The Deputy Accountant General,
C.P.,Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of E.P.,Kanara,for the period ending 31.3.1956.

Ref: Your letter No.04/Gen.I/IV/28/III-56/2876,dated 22-6-56.

Enclosed please find a copy of the Deputy Custodian E.P.,Kanara, letter No.8640/Audit/III-56,dated 6-6-56, forwarding replies to the above audit report.

Your remarks if any in respect of previous audit may please be offered.

Current Audit.

The Deputy Custodian of E.P.,Kanara has been asked to make every effort to recover the arrears and his report that effect may please be awaited.

(D.F.Shah),
Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:-Copy.

Copy alongwith a copy of the Deputy Custodian of E.P.,Kanara,letter No.8640/Audit/III-56,dated 6-6-56,forwarded with compliments to :-

1. The Inspecting Officer(Accounts),Office of the Joint Chief Settlement Commissioner, New Delhi,with reference to his letter No.20(5)/Audit/56-57,dated 7/6/56.

2. The Assistant Secretary to the Government of Bombay, Rehabilitation, Housing and Backward Classes Department, Bombay.

3. The Collector & Deputy Custodian of Evacuee Property, Kanara. He is requested to forward his further report stating the action taken for recovery of arrears. The Audit Note containing minor objections may be returned stating present position of each item. It need not be kept pending with the ~~desvt~~. Custodian of E.P. till the final compliance. His attention is also invited to this office letter No.CEP/INSP/Karwar dated 20-5-56, regarding recovery of arrears for pre-notification period etc. for necessory compliance.

C.C1/Audit/16/55-56.

REHABILITATION, HOUSING AND BACKWARD CLASSES DEPARTMENT.
File No. ARE 9055
S. No. 43224
Date To 10 AUG 1956

Office of the Custodian of Evacuee Property,
Mercantile Bank Bldg., Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay,
Dated the 8th August '56.

The Deputy Accountant General,
Outside Audit Department,
B O M B A Y

Sub: Audit Report on the Personal Deposit Account of the Dy. Custodian of E.P., Dharwar, for the period ending 1955-56.

Ref: Dy. Custodian of E.P., Dharwar letter No.DVC/Audit/55-56, dt. 14th July 1956, addressed to you and copy endorsed to this office.

This office remarks are as under:-

Current Audit:

Para 2 (a): Further report of the Dy. Custodian of Evacuee Property may please be awaited.

(b): The Deputy Custodian of Evacuee Property has been requested to expedite the sub-Government Pleader, Hubli, in the matter and forward his final compliance report early.

Para 3: The Accountant General, Bombay may please be expedited to reconcile the difference.

Audit Note.

Para 2: Audit Note for the period ending 31.3.55 Item 3,4(d), 4(d)(b).

The reply furnished by the Dy. Custodian of E.P. is of the interim nature. He has been expedited to forward final compliance report without further delay.

Para 3: Necessary orders in this respect are being forwarded to the Dy. Custodian of E.P., Dharwar.

Sub-para(d): National Saving Certificate Final Compliance report may please be awaited.

Audit Note for the period ending 30.9.53.

Para 3(b): The Dy. Custodian of E.P. has been asked to expedite the Asstt. Custodian of E.P., Hubli and forward his final compliance early.

Sd/-
Accounts Officer,
Custodian of Evacuee Property, Bombay.

P.T.O.

Copy forwarded with compliments to:-

1) The Asstt. Secretary to Govt. of Bombay, Rehabilitation, Housing and Backward Classes Department., Bombay.

2) Inspecting Officer (Accounts), Office of the Joint Chief Settlement Commissioner, New Delhi.

3) The Collector and Dy. Custodian of E.P. Dharwar, with reference to his letter No. under reply.

AUDIT NOTE 3/55 :

Para 6 : Custodian Fees

It is presumed that the Custodian Fees for the quarter ending 30.6.56 refered to in your letter pertain to disputed evacuee properties. If they are so cheque from the Personal Deposit Account can be drawn for the same.

AUDIT NOTE 9/53 :

Para 6(b): You are requested to report on the following :

The circumstances under which dues are not recovered so far and lieu of this office Circular No. CEP/Audit/Genl-7, dt. 1.8.55 regarding expeditious recoveries of arrears and fixing the responsibility on the individual concerned ?

You are, therefore, requested to forward your final replies to this office remarks contained in the above letter along with the above report at an early date, stating action taken in each case to recover the arrears.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

MK.

Submitted for info
13/8/56
18/8/56

No.OA/Cust/IV/27/III-56/1563 Dated 16th May 1956.

Copy forwarded with compliments to:

1. The Custodian of Evacuee Property, Bombay, together with a copy of the Audit Note referred to in para 4 above. Very prompt and effective action to settle these outstanding Audit Note items is requested.

2. The Secretary to the Govt. of Bombay, Rehabilitation, Housing and Backward Classes Department, Bombay.

3. The Secretary to the Govt. of Bombay, Finance Department, Bombay.

4. The Joint Chief Settlement Commissioner, New Delhi.

5. The Asstt. Accounts Officer, I/c Deposit Section, Accountant General's Office, Bombay.

REHABILITATION, HOUSING AND BACKWARD CLASSES DEPARTMENT. ARE 90 2689 17 MAY 1956

L. Venkatraman
Asstt. Accounts Officer,
Outside Audit Department.

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ANNEXURE B. Dy. Chief Draftsman.

Reconciliation between Treasury Balance and Departmental Balance of the Personal Deposit Account as on 31-3-56.

Rs.36,125-9-2	Difference as on 31-3-1955.	
Rs. 27-8-0	Add. Misclassification during the period of audit i.e. 1955-56 to be adjusted.	
Rs.36,153-1-2	Total difference.	
	Deduct:-	
Rs.35,529-2-9	Items already adjusted in August 1955.	
	Decrease	Rs.37,623-12-7
	Increase	Rs. 2,094-9-10
		Rs.35,529-2-9
Rs. 623-14-5	Net difference as on 31-3-1956.	

Balance as per Pass Book as at 31-3-1956..... Rs.7,094-14-11

Balance as per Departmental Cash Book as at 31-3-1956..... Rs.6,471- 0- 6

Net difference..... Rs. 623-14-5

The difference should please be adjusted at an early date.

REPORT ON THE TEST AUDIT OF THE PERSONAL DEPOSIT ACCOUNT OF THE DEPUTY CUSTODIAN OF EVACUEE PROPERTY, DHARWAR FOR THE YEAR 1955-56.

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No.08/Cust/IV/27/III-56/1565

OUTSIDE AUDIT DEPARTMENT
Branch Office of The Accountant General Bombay
Dharwar

To

The Deputy Custodian of Evacuee Property,

Dharwar.

A test audit of the Personal Deposit account of the Deputy Custodian of Evacuee Property, Dharwar for the year 1955-56 was conducted on the 6th and the 7th of April, 1956.

GENERAL AUDIT.

2. Arrears outstanding against debtors of evacuees:-

(a) Heavy arrears amounting to Rs.8560/ are outstanding as at 31-3-56 against the debtors of evacuees vide details in Annexure appended to the report. The early clearance of the outstandings is emphasised.

(b) Orders of execution (attachment or auction sale) of courts against these debtors may please be ascertained from the court and noted against their names in the Misc. Demand Register and the Register completed in all respects.

3. Reconciliation between the balance of the Personal Deposit account of the treasury and that in the Cash Book:-

There is a difference of Rs.625-14-5 between these balances as shown in Annexure I. Effective steps may please be taken for the early adjustment of the differences, as with the efflux of time the position will become still more difficult to be set right.

4. Audit Note for the half-year ending 31-3-56.

None of the items except item 6 has been disposed of. Speedy disposal of the outstanding items is requested. Copy of audit note (except item 6) is enclosed ~~endorsed~~ once again for ready reference.

As regards item 4(b): Para 3(d) of the audit report for the period ending 31-3-53, it is suggested that a direct reference may please be made to the Director General of Posts & Telegraphs, enclosing copies of correspondence between the Collector and the Post Master, Dharwar in order to expedite finalisation of the matter.

Sd/-

(K.VASUDEVAN NAIR)
Asstt. Accounts Officer,
Outside Audit Department.

.....(2)